

**Capital Outlay and Debt Service (CO & DS)**  
**Annual Financial Report**  
**Fiscal Year 2010-11**  
**Alachua County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u><b>Debit</b></u>	<u><b>Credit</b></u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2010-11.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A.			
<b>Year-end entries:</b>		<u><b>Debit</b></u>	<u><b>Credit</b></u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	167,397.26	
9200/730	Dues and Fees (Administrative expense)	549.24	
3321	CO&DS Distributed		155,849.00
3325	Interest on Undistributed CO&DS		12,097.50
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	15,942.78	
3323	CO&DS Withheld for Administration		15,942.78
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	660,000.00	
9200/720	Interest	247,150.00	
9200/730	Dues and Fees	583.28	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		891,060.40
3326	SBE/COBI Bond Interest		128.92
11XX	Cash		16,543.96
To record debt service payments, MVLN withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	145,244.14
Plus:			
CO&DS withheld			891,060.40
Bond interest (revenue on withheld MVLN)			128.92
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			660,000.00
Interest expenditure			247,150.00
Dues and fees (fees on bond interest above)			583.28
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>128,700.18</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO & DS)**  
**Annual Financial Report**  
**Fiscal Year 2010-11**  
**Baker County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2010-11.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A.			
<b>Year-end entries:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	59,162.81	
9200/730	Dues and Fees (Administrative expense)	92.97	
3321	CO&DS Distributed		57,208.00
3325	Interest on Undistributed CO&DS		2,047.78
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	2,478.69	
3323	CO&DS Withheld for Administration		2,478.69
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	80,000.00	
9200/720	Interest	27,593.75	
9200/730	Dues and Fees	69.10	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		105,559.80
3326	SBE/COBI Bond Interest		15.27
11XX	Cash		2,087.78
To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	15,403.51
Plus:			
CO&DS withheld			105,559.80
Bond interest (revenue on withheld MVL R)			15.27
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			80,000.00
Interest expenditure			27,593.75
Dues and fees (fees on bond interest above)			69.10
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>13,315.73</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO & DS)**  
**Annual Financial Report**  
**Fiscal Year 2010-11**  
**Bay County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2010-11.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	163,069.28	
9200/730	Dues and Fees (Administrative expense)	508.76	
3321	CO&DS Distributed		152,372.00
3325	Interest on Undistributed CO&DS		11,206.04
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	14,723.97	
3323	CO&DS Withheld for Administration		14,723.97
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	560,000.00	
9200/720	Interest	267,950.00	
9200/730	Dues and Fees	533.16	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		814,502.09
3326	SBE/COBI Bond Interest		117.84
11XX	Cash		13,863.23
To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	153,805.12
Plus:			
CO&DS withheld			814,502.09
Bond interest (revenue on withheld MVL R)			117.84
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			560,000.00
Interest expenditure			267,950.00
Dues and fees (fees on bond interest above)			533.16
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>139,941.89</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO & DS)**  
**Annual Financial Report**  
**Fiscal Year 2010-11**  
**Bradford County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u><b>Debit</b></u>	<u><b>Credit</b></u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2010-11.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A.			
<b>Year-end entries:</b>		<u><b>Debit</b></u>	<u><b>Credit</b></u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	25,026.99	
9200/730	Dues and Fees (Administrative expense)	67.91	
3321	CO&DS Distributed		23,599.00
3325	Interest on Undistributed CO&DS		1,495.90
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	2,090.01	
3323	CO&DS Withheld for Administration		2,090.01
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	90,000.00	
9200/720	Interest	26,050.00	
9200/730	Dues and Fees	74.39	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		113,645.20
3326	SBE/COBI Bond Interest		16.44
11XX	Cash		2,462.75
To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	13,948.40
Plus:			
CO&DS withheld			113,645.20
Bond interest (revenue on withheld MVL R)			16.44
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			90,000.00
Interest expenditure			26,050.00
Dues and fees (fees on bond interest above)			74.39
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>11,485.65</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO & DS)**  
**Annual Financial Report**  
**Fiscal Year 2010-11**  
**Brevard County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u><b>Debit</b></u>	<u><b>Credit</b></u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2010-11.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	245,889.02	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	1,529.40	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	474.03	
3715	Sale of Refunding Bonds		210,000.00
3792	Premium on Sale of Refunding Bonds		34,832.45
2210	Accrued Interest Payable		3,060.00
These entries result from the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A, dated 10/14/2010, which refund the 2001 Series A bonds maturing in 2012 through 2021 and the 2002 Series A bonds maturing in 2013 through 2022.			
<b>Year-end entries:</b>		<u><b>Debit</b></u>	<u><b>Credit</b></u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	406,354.58	
9200/730	Dues and Fees (Administrative expense)	1,472.48	
3321	CO&DS Distributed		375,394.00
3325	Interest on Undistributed CO&DS		32,433.06
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	41,769.90	
3323	CO&DS Withheld for Administration		41,769.90
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	1,755,000.00	
9200/720	Interest	654,639.13	
9200/730	Dues and Fees	1,549.74	
2210	Accrued Interest Payable	3,060.00	
3322	CO&DS Withheld for SBE/COBI Bonds		2,367,496.01
3326	SBE/COBI Bond Interest		342.53
11XX	Cash		46,410.33
To record debt service payments, MVLN withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	341,871.40
Plus:			
CO&DS withheld			2,367,496.01
Bond interest (revenue on withheld MVLN)			342.53
Refunded bond proceeds			210,000.00
Premium on refunded bonds			34,832.45
Less:			
Principal payments			1,755,000.00
Interest expenditure			654,639.13
Dues and fees (fees on bond interest above)			1,549.74
Payments to refunded bonds escrow agent			245,889.02
Dues and fees on refunded bonds (admin and underwriter fees)			2,003.43
Ending fund balance		<u>\$</u>	<u>295,461.07</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO & DS)**  
**Annual Financial Report**  
**Fiscal Year 2010-11**  
**Broward County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2010-11.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	8,145,052.93	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	50,943.72	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	15,789.59	
3715	Sale of Refunding Bonds		6,995,000.00
3792	Premium on Sale of Refunding Bonds		1,123,802.35
2210	Accrued Interest Payable		92,983.89
These entries result from the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A, dated 10/14/2010, which refund the 2001 Series A bonds maturing in 2012 through 2021 and the 2002 Series A bonds maturing in 2013 through 2022.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,181,024.45	
9200/730	Dues and Fees (Administrative expense)	5,360.41	
3321	CO&DS Distributed		1,068,316.00
3325	Interest on Undistributed CO&DS		118,068.86
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	169,698.72	
3323	CO&DS Withheld for Administration		169,698.72
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	7,160,000.00	
9200/720	Interest	3,011,460.62	
9200/730	Dues and Fees	6,595.17	
2210	Accrued Interest Payable	92,983.89	
3322	CO&DS Withheld for SBE/COBI Bonds		10,075,233.15
3326	SBE/COBI Bond Interest		1,457.68
11XX	Cash		194,348.85
To record debt service payments, MVLN withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year			\$ 1,733,499.53
Plus:			
CO&DS withheld			10,075,233.15
Bond interest (revenue on withheld MVLN)			1,457.68
Refunded bond proceeds			6,995,000.00
Premium on refunded bonds			1,123,802.35
Less:			
Principal payments			7,160,000.00
Interest expenditure			3,011,460.62
Dues and fees (fees on bond interest above)			6,595.17
Payments to refunded bonds escrow agent			8,145,052.93
Dues and fees on refunded bonds (admin and underwriter fees)			66,733.31
Ending fund balance			<u>\$ 1,539,150.68</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO & DS)**  
**Annual Financial Report**  
**Fiscal Year 2010-11**  
**Calhoun County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u><b>Debit</b></u>	<u><b>Credit</b></u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2010-11.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A.			
<b>Year-end entries:</b>		<u><b>Debit</b></u>	<u><b>Credit</b></u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	76,363.04	
9200/730	Dues and Fees (Administrative expense)	46.28	
3321	CO&DS Distributed		75,390.00
3325	Interest on Undistributed CO&DS		1,019.32
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,148.07	
3323	CO&DS Withheld for Administration		1,148.07
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	Dues and Fees	-	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBE/COBI Bond Interest		-
To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>-</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO & DS)**  
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**Charlotte County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u><b>Debit</b></u>	<u><b>Credit</b></u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2010-11.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A.			
<b>Year-end entries:</b>		<u><b>Debit</b></u>	<u><b>Credit</b></u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	110,437.59	
9200/730	Dues and Fees (Administrative expense)	331.33	
3321	CO&DS Distributed		103,471.00
3325	Interest on Undistributed CO&DS		7,297.92
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	10,302.30	
3323	CO&DS Withheld for Administration		10,302.30
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	395,000.00	
9200/720	Interest	187,450.00	
9200/730	Dues and Fees	375.11	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		573,046.84
3326	SBE/COBI Bond Interest		82.91
11XX	Cash		9,695.36
To record debt service payments, MVLN withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	108,442.08
Plus:			
CO&DS withheld			573,046.84
Bond interest (revenue on withheld MVLN)			82.91
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			395,000.00
Interest expenditure			187,450.00
Dues and fees (fees on bond interest above)			375.11
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>98,746.72</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO & DS)**  
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**Citrus County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2010-11.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	102,171.69	
9200/730	Dues and Fees (Administrative expense)	314.17	
3321	CO&DS Distributed		95,566.00
3325	Interest on Undistributed CO&DS		6,919.86
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	9,418.50	
3323	CO&DS Withheld for Administration		9,418.50
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	360,000.00	
9200/720	Interest	171,450.00	
9200/730	Dues and Fees	342.29	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		522,915.40
3326	SBE/COBI Bond Interest		75.66
11XX	Cash		8,801.23
To record debt service payments, MVLN withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	97,085.03
Plus:			
CO&DS withheld			522,915.40
Bond interest (revenue on withheld MVLN)			75.66
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			360,000.00
Interest expenditure			171,450.00
Dues and fees (fees on bond interest above)			342.29
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>88,283.80</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO & DS)**  
**Annual Financial Report**  
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**Clay County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2010-11.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A.			
<b>Year-end entries:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	423,730.03	
9200/730	Dues and Fees (Administrative expense)	725.43	
3321	CO&DS Distributed		408,477.00
3325	Interest on Undistributed CO&DS		15,978.46
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	20,960.25	
3323	CO&DS Withheld for Administration		20,960.25
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	705,000.00	
9200/720	Interest	280,240.00	
9200/730	Dues and Fees	633.59	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		967,913.09
3326	SBE/COBI Bond Interest		140.04
11XX	Cash		17,820.46
To record debt service payments, MVLN withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	158,636.19
Plus:			
CO&DS withheld			967,913.09
Bond interest (revenue on withheld MVLN)			140.04
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			705,000.00
Interest expenditure			280,240.00
Dues and fees (fees on bond interest above)			633.59
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>140,815.73</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO & DS)**  
**Annual Financial Report**  
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**Collier County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2010-11.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A.			
<b>Year-end entries:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	703,727.09	
9200/730	Dues and Fees (Administrative expense)	903.22	
3321	CO&DS Distributed		684,736.00
3325	Interest on Undistributed CO&DS		19,894.31
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	26,345.04	
3323	CO&DS Withheld for Administration		26,345.04
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	745,000.00	
9200/720	Interest	318,750.00	
9200/730	Dues and Fees	684.22	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		1,045,254.70
3326	SBE/COBI Bond Interest		151.23
11XX	Cash		19,028.29
To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	185,912.83
Plus:			
CO&DS withheld			1,045,254.70
Bond interest (revenue on withheld MVL R)			151.23
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			745,000.00
Interest expenditure			318,750.00
Dues and fees (fees on bond interest above)			684.22
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>166,884.54</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO & DS)**  
**Annual Financial Report**  
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**Columbia County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2010-11.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	73,969.90	
9200/730	Dues and Fees (Administrative expense)	199.84	
3321	CO&DS Distributed		69,768.00
3325	Interest on Undistributed CO&DS		4,401.74
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	5,176.53	
3323	CO&DS Withheld for Administration		5,176.53
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	195,000.00	
9200/720	Interest	80,000.00	
9200/730	Dues and Fees	176.85	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		270,157.78
3326	SBE/COBI Bond Interest		39.09
11XX	Cash		4,979.98
To record debt service payments, MVLN withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	47,555.89
Plus:			
CO&DS withheld			270,157.78
Bond interest (revenue on withheld MVLN)			39.09
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			195,000.00
Interest expenditure			80,000.00
Dues and fees (fees on bond interest above)			176.85
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>42,575.91</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO & DS)**  
**Annual Financial Report**  
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**Dade County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u><b>Debit</b></u>	<u><b>Credit</b></u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	691,702.59	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	4,365.97	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	1,274.64	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		640,000.00
3791	Premium on Sale of Bonds		57,343.20
Refers to the new money portion of the SBE Capital Outlay Bonds, 2010 Series A, dated and delivered 10/14/2010.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	1,674,824.44	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	10,487.34	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	3,250.47	
3715	Sale of Refunding Bonds		1,440,000.00
3792	Premium on Sale of Refunding Bonds		229,486.60
2210	Accrued Interest Payable		19,075.65
These entries result from the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A, dated 10/14/2010, which refund the 2001 Series A bonds maturing in 2012 through 2021 and the 2002 Series A bonds maturing in 2013 through 2022.			
<b>Year-end entries:</b>		<u><b>Debit</b></u>	<u><b>Credit</b></u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,547,653.36	
9200/730	Dues and Fees (Administrative expense)	7,384.47	
3321	CO&DS Distributed		1,392,387.00
3325	Interest on Undistributed CO&DS		162,650.83
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	226,939.10	
3323	CO&DS Withheld for Administration		226,939.10
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	9,785,000.00	
9200/720	Interest	3,931,341.50	
9200/730	Dues and Fees	8,843.50	
2210	Accrued Interest Payable	19,075.65	
3322	CO&DS Withheld for SBE/COBI Bonds		13,509,947.46
3326	SBE/COBI Bond Interest		1,954.61
11XX	Cash		232,358.58
To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year			\$ 2,355,076.61
Plus:			
CO&DS withheld			13,509,947.46
Bond interest (revenue on withheld MVL R)			1,954.61
Refunded bond proceeds			1,440,000.00
Premium on refunded bonds			229,486.60
Less:			
Principal payments			9,785,000.00
Interest expenditure			3,931,341.50
Dues and fees (fees on bond interest above)			8,843.50
Payments to refunded bonds escrow agent			1,674,824.44
Dues and fees on refunded bonds (admin and underwriter fees)			13,737.81
Ending fund balance			<u><u>\$ 2,122,718.03</u></u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO & DS)**  
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**DeSoto County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u><b>Debit</b></u>	<u><b>Credit</b></u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2010-11.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A.			
<b>Year-end entries:</b>		<u><b>Debit</b></u>	<u><b>Credit</b></u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	31,795.32	
9200/730	Dues and Fees (Administrative expense)	94.80	
3321	CO&DS Distributed		29,802.00
3325	Interest on Undistributed CO&DS		2,088.12
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	2,776.08	
3323	CO&DS Withheld for Administration		2,776.08
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	105,000.00	
9200/720	Interest	49,950.00	
9200/730	Dues and Fees	99.82	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		152,493.80
3326	SBE/COBI Bond Interest		22.06
11XX	Cash		2,533.96
To record debt service payments, MVLN withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	28,945.32
Plus:			
CO&DS withheld			152,493.80
Bond interest (revenue on withheld MVLN)			22.06
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			105,000.00
Interest expenditure			49,950.00
Dues and fees (fees on bond interest above)			99.82
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>26,411.36</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO & DS)**  
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**Dixie County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2010-11.			
<b>Fund 210 Debt Service Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	262,465.64	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	1,638.65	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	507.89	
3715	Sale of Refunding Bonds		225,000.00
3792	Premium on Sale of Refunding Bonds		36,565.30
2210	Accrued Interest Payable		3,046.88
These entries result from the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A, dated 10/14/2010, which refund the 2001 Series A bonds maturing in 2012 through 2021 and the 2002 Series A bonds maturing in 2013 through 2022.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	17,965.60	
9200/730	Dues and Fees (Administrative expense)	42.50	
3321	CO&DS Distributed		17,072.00
3325	Interest on Undistributed CO&DS		936.10
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,225.08	
3323	CO&DS Withheld for Administration		1,225.08
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	40,000.00	
9200/720	Interest	21,813.29	
9200/730	Dues and Fees	41.49	
2210	Accrued Interest Payable	3,046.88	
3322	CO&DS Withheld for SBE/COBI Bonds		63,374.66
3326	SBE/COBI Bond Interest		9.17
11XX	Cash		1,517.83
To record debt service payments, MVLN withheld for debt service, investment earnings, and related fees.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year		\$	14,964.67
Plus:			
CO&DS withheld			63,374.66
Bond interest (revenue on withheld MVLN)			9.17
Refunded bond proceeds			225,000.00
Premium on refunded bonds			36,565.30
Less:			
Principal payments			40,000.00
Interest expenditure			21,813.29
Dues and fees (fees on bond interest above)			41.49
Payments to refunded bonds escrow agent			262,465.64
Dues and fees on refunded bonds (admin and underwriter fees)			2,146.54
Ending fund balance		<u>\$</u>	<u>13,446.84</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO & DS)**  
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**Duval County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u><b>Debit</b></u>	<u><b>Credit</b></u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2010-11.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A.			
<b>Year-end entries:</b>		<u><b>Debit</b></u>	<u><b>Credit</b></u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	658,923.31	
9200/730	Dues and Fees (Administrative expense)	2,521.69	
3321	CO&DS Distributed		605,902.00
3325	Interest on Undistributed CO&DS		55,543.00
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	65,846.76	
3323	CO&DS Withheld for Administration		65,846.76
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	2,695,000.00	
9200/720	Interest	1,089,050.00	
9200/730	Dues and Fees	2,433.80	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		3,718,035.69
3326	SBE/COBI Bond Interest		537.92
11XX	Cash		67,910.19
To record debt service payments, MVLN withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	643,414.74
Plus:			
CO&DS withheld			3,718,035.69
Bond interest (revenue on withheld MVLN)			537.92
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			2,695,000.00
Interest expenditure			1,089,050.00
Dues and fees (fees on bond interest above)			2,433.80
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>575,504.55</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO & DS)**  
**Annual Financial Report**  
**Fiscal Year 2010-11**  
**Escambia County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u><b>Debit</b></u>	<u><b>Credit</b></u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	242,362.97	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	1,534.91	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	448.12	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		225,000.00
3791	Premium on Sale of Bonds		19,346.00
Refers to the new money portion of the SBE Capital Outlay Bonds, 2010 Series A, dated and delivered 10/14/2010.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A.			
<b>Year-end entries:</b>		<u><b>Debit</b></u>	<u><b>Credit</b></u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	196,652.19	
9200/730	Dues and Fees (Administrative expense)	828.08	
3321	CO&DS Distributed		179,241.00
3325	Interest on Undistributed CO&DS		18,239.27
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	24,183.18	
3323	CO&DS Withheld for Administration		24,183.18
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	1,030,000.00	
9200/720	Interest	400,093.59	
9200/730	Dues and Fees	922.18	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		1,408,787.41
3326	SBE/COBI Bond Interest		203.82
11XX	Cash		22,024.54
To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	220,117.02
Plus:			
CO&DS withheld			1,408,787.41
Bond interest (revenue on withheld MVLR)			203.82
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			1,030,000.00
Interest expenditure			400,093.59
Dues and fees (fees on bond interest above)			922.18
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>198,092.48</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO & DS)**  
**Annual Financial Report**  
**Fiscal Year 2010-11**  
**Flagler County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u><b>Debit</b></u>	<u><b>Credit</b></u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2010-11.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A.			
<b>Year-end entries:</b>		<u><b>Debit</b></u>	<u><b>Credit</b></u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	246,637.29	
9200/730	Dues and Fees (Administrative expense)	259.93	
3321	CO&DS Distributed		241,172.00
3325	Interest on Undistributed CO&DS		5,725.22
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	7,637.79	
3323	CO&DS Withheld for Administration		7,637.79
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	160,000.00	
9200/720	Interest	104,045.00	
9200/730	Dues and Fees	170.44	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		260,376.29
3326	SBE/COBI Bond Interest		37.67
11XX	Cash		3,801.48
To record debt service payments, MVLN withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	63,581.99
Plus:			
CO&DS withheld			260,376.29
Bond interest (revenue on withheld MVLN)			37.67
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			160,000.00
Interest expenditure			104,045.00
Dues and fees (fees on bond interest above)			170.44
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>59,780.51</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO & DS)**  
**Annual Financial Report**  
**Fiscal Year 2010-11**  
**Franklin County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2010-11.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A.			
<b>Year-end entries:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	60,628.91	
9200/730	Dues and Fees (Administrative expense)	25.58	
3321	CO&DS Distributed		60,091.00
3325	Interest on Undistributed CO&DS		563.49
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	915.09	
3323	CO&DS Withheld for Administration		915.09
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	Dues and Fees	-	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBE/COBI Bond Interest		-
To record debt service payments, MVLN withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLN)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>-</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO & DS)**  
**Annual Financial Report**  
**Fiscal Year 2010-11**  
**Gadsden County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2010-11.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	48,771.62	
9200/730	Dues and Fees (Administrative expense)	115.46	
3321	CO&DS Distributed		46,344.00
3325	Interest on Undistributed CO&DS		2,543.08
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	4,371.30	
3323	CO&DS Withheld for Administration		4,371.30
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	165,000.00	
9200/720	Interest	79,650.00	
9200/730	Dues and Fees	157.57	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		240,705.09
3326	SBE/COBI Bond Interest		34.83
11XX	Cash		4,067.65
To record debt service payments, MVLN withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	44,642.23
Plus:			
CO&DS withheld			240,705.09
Bond interest (revenue on withheld MVLN)			34.83
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			165,000.00
Interest expenditure			79,650.00
Dues and fees (fees on bond interest above)			157.57
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>40,574.58</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO & DS)**  
**Annual Financial Report**  
**Fiscal Year 2010-11**  
**Gilchrist County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2010-11.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	25,662.08	
9200/730	Dues and Fees (Administrative expense)	55.51	
3321	CO&DS Distributed		24,495.00
3325	Interest on Undistributed CO&DS		1,222.59
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,528.62	
3323	CO&DS Withheld for Administration		1,528.62
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	55,000.00	
9200/720	Interest	22,250.00	
9200/730	Dues and Fees	49.67	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		75,884.75
3326	SBE/COBI Bond Interest		10.98
11XX	Cash		1,403.94
To record debt service payments, MVLN withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	14,441.51
Plus:			
CO&DS withheld			75,884.75
Bond interest (revenue on withheld MVLN)			10.98
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			55,000.00
Interest expenditure			22,250.00
Dues and fees (fees on bond interest above)			49.67
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>13,037.57</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO & DS)**  
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**Glades County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2010-11.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	46,628.29	
9200/730	Dues and Fees (Administrative expense)	27.74	
3321	CO&DS Distributed		46,045.00
3325	Interest on Undistributed CO&DS		611.03
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	701.19	
3323	CO&DS Withheld for Administration		701.19
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	Dues and Fees	-	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBE/COBI Bond Interest		-
To record debt service payments, MVLN withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLN)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>-</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO & DS)**  
**Annual Financial Report**  
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**Gulf County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2010-11.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A.			
<b>Year-end entries:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	13,532.90	
9200/730	Dues and Fees (Administrative expense)	39.90	
3321	CO&DS Distributed		12,694.00
3325	Interest on Undistributed CO&DS		878.80
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,287.99	
3323	CO&DS Withheld for Administration		1,287.99
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	45,000.00	
9200/720	Interest	28,000.00	
9200/730	Dues and Fees	47.05	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		71,883.55
3326	SBE/COBI Bond Interest		10.40
11XX	Cash		1,153.10
To record debt service payments, MVLN withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	19,918.98
Plus:			
CO&DS withheld			71,883.55
Bond interest (revenue on withheld MVLN)			10.40
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			45,000.00
Interest expenditure			28,000.00
Dues and fees (fees on bond interest above)			47.05
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>18,765.88</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO & DS)**  
**Annual Financial Report**  
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**Hamilton County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u><b>Debit</b></u>	<u><b>Credit</b></u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2010-11.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A.			
<b>Year-end entries:</b>		<u><b>Debit</b></u>	<u><b>Credit</b></u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	17,151.99	
9200/730	Dues and Fees (Administrative expense)	32.72	
3321	CO&DS Distributed		16,464.00
3325	Interest on Undistributed CO&DS		720.71
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,134.09	
3323	CO&DS Withheld for Administration		1,134.09
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	40,000.00	
9200/720	Interest	19,000.00	
9200/730	Dues and Fees	37.97	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		58,007.43
3326	SBE/COBI Bond Interest		8.39
11XX	Cash		1,022.15
To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	13,223.59
Plus:			
CO&DS withheld			58,007.43
Bond interest (revenue on withheld MVL R)			8.39
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			40,000.00
Interest expenditure			19,000.00
Dues and fees (fees on bond interest above)			37.97
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>12,201.44</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO & DS)**  
**Annual Financial Report**  
**Fiscal Year 2010-11**  
**Hardee County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u><b>Debit</b></u>	<u><b>Credit</b></u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2010-11.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	658,465.09	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	4,151.24	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	1,286.64	
3715	Sale of Refunding Bonds		570,000.00
3792	Premium on Sale of Refunding Bonds		86,063.85
2210	Accrued Interest Payable		7,839.12
These entries result from the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A, dated 10/14/2010, which refund the 2001 Series A bonds maturing in 2012 through 2021 and the 2002 Series A bonds maturing in 2013 through 2022.			
<b>Year-end entries:</b>		<u><b>Debit</b></u>	<u><b>Credit</b></u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	40,934.69	
9200/730	Dues and Fees (Administrative expense)	100.38	
3321	CO&DS Distributed		38,824.00
3325	Interest on Undistributed CO&DS		2,211.07
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	2,875.86	
3323	CO&DS Withheld for Administration		2,875.86
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	100,000.00	
9200/720	Interest	46,504.01	
9200/730	Dues and Fees	98.21	
2210	Accrued Interest Payable	7,839.12	
3322	CO&DS Withheld for SBE/COBI Bonds		150,024.17
3326	SBE/COBI Bond Interest		21.71
11XX	Cash		4,395.46
To record debt service payments, MVLN withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	30,440.58
Plus:			
CO&DS withheld			150,024.17
Bond interest (revenue on withheld MVLN)			21.71
Refunded bond proceeds			570,000.00
Premium on refunded bonds			86,063.85
Less:			
Principal payments			100,000.00
Interest expenditure			46,504.01
Dues and fees (fees on bond interest above)			98.21
Payments to refunded bonds escrow agent			658,465.09
Dues and fees on refunded bonds (admin and underwriter fees)			5,437.88
Ending fund balance		<u>\$</u>	<u>26,045.12</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO & DS)**  
**Annual Financial Report**  
**Fiscal Year 2010-11**  
**Hendry County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u><b>Debit</b></u>	<u><b>Credit</b></u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2010-11.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A.			
<b>Year-end entries:</b>		<u><b>Debit</b></u>	<u><b>Credit</b></u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	47,359.97	
9200/730	Dues and Fees (Administrative expense)	135.88	
3321	CO&DS Distributed		44,503.00
3325	Interest on Undistributed CO&DS		2,992.85
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	4,230.18	
3323	CO&DS Withheld for Administration		4,230.18
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	170,000.00	
9200/720	Interest	67,500.00	
9200/730	Dues and Fees	152.70	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		233,278.69
3326	SBE/COBI Bond Interest		33.75
11XX	Cash		4,340.26
To record debt service payments, MVLN withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	40,141.71
Plus:			
CO&DS withheld			233,278.69
Bond interest (revenue on withheld MVLN)			33.75
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			170,000.00
Interest expenditure			67,500.00
Dues and fees (fees on bond interest above)			152.70
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>35,801.45</u>

The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.

**Capital Outlay and Debt Service (CO & DS)**  
**Annual Financial Report**  
**Fiscal Year 2010-11**  
**Hernando County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u><b>Debit</b></u>	<u><b>Credit</b></u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,541,953.30	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	9,789.32	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	2,857.98	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		1,435,000.00
3791	Premium on Sale of Bonds		119,600.60
Refers to the new money portion of the SBE Capital Outlay Bonds, 2010 Series A, dated and delivered 10/14/2010.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A.			
<b>Year-end entries:</b>		<u><b>Debit</b></u>	<u><b>Credit</b></u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	126,297.15	
9200/730	Dues and Fees (Administrative expense)	446.98	
3321	CO&DS Distributed		116,899.00
3325	Interest on Undistributed CO&DS		9,845.13
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	13,026.09	
3323	CO&DS Withheld for Administration		13,026.09
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	475,000.00	
9200/720	Interest	243,108.92	
9200/730	Dues and Fees	483.40	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		738,481.01
3326	SBE/COBI Bond Interest		106.84
11XX	Cash	19,995.53	
To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	127,380.40
Plus:			
CO&DS withheld			738,481.01
Bond interest (revenue on withheld MVLR)			106.84
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			475,000.00
Interest expenditure			243,108.92
Dues and fees (fees on bond interest above)			483.40
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>147,375.93</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO & DS)**  
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**Fiscal Year 2010-11**  
**Highlands County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u><b>Debit</b></u>	<u><b>Credit</b></u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2010-11.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A.			
<b>Year-end entries:</b>		<u><b>Debit</b></u>	<u><b>Credit</b></u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	78,565.75	
9200/730	Dues and Fees (Administrative expense)	233.98	
3321	CO&DS Distributed		73,646.00
3325	Interest on Undistributed CO&DS		5,153.73
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	6,715.98	
3323	CO&DS Withheld for Administration		6,715.98
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	275,000.00	
9200/720	Interest	99,100.00	
9200/730	Dues and Fees	240.48	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		367,370.22
3326	SBE/COBI Bond Interest		53.15
11XX	Cash		6,917.11
To record debt service payments, MVLN withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	60,720.56
Plus:			
CO&DS withheld			367,370.22
Bond interest (revenue on withheld MVLN)			53.15
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			275,000.00
Interest expenditure			99,100.00
Dues and fees (fees on bond interest above)			240.48
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>53,803.45</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO & DS)**  
**Annual Financial Report**  
**Fiscal Year 2010-11**  
**Hillsborough County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u><b>Debit</b></u>	<u><b>Credit</b></u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	3,501,256.04	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	22,068.61	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	6,442.90	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		3,235,000.00
3791	Premium on Sale of Bonds		294,767.55
Refers to the new money portion of the SBE Capital Outlay Bonds, 2010 Series A, dated and delivered 10/14/2010.			
<b>Fund 210 Debt Service Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	1,130,648.31	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	7,064.39	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	2,189.55	
3715	Sale of Refunding Bonds		970,000.00
3792	Premium on Sale of Refunding Bonds		157,154.75
2210	Accrued Interest Payable		12,747.50
These entries result from the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A, dated 10/14/2010, which refund the 2001 Series A bonds maturing in 2012 through 2021 and the 2002 Series A bonds maturing in 2013 through 2022.			
<b>Year-end entries:</b>		<u><b>Debit</b></u>	<u><b>Credit</b></u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	839,224.34	
9200/730	Dues and Fees (Administrative expense)	4,038.10	
3321	CO&DS Distributed		754,319.00
3325	Interest on Undistributed CO&DS		88,943.44
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	114,921.99	
3323	CO&DS Withheld for Administration		114,921.99
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	4,370,000.00	
9200/720	Interest	2,439,218.42	
9200/730	Dues and Fees	4,446.13	
2210	Accrued Interest Payable	12,747.50	
3322	CO&DS Withheld for SBE/COBI Bonds		6,792,224.54
3326	SBE/COBI Bond Interest		982.69
11XX	Cash		33,204.82
To record debt service payments, MVLN withheld for debt service, investment earnings, and related fees.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			\$ 1,445,467.91
Plus:			
CO&DS withheld			6,792,224.54
Bond interest (revenue on withheld MVLN)			982.69
Refunded bond proceeds			970,000.00
Premium on refunded bonds			157,154.75
Less:			
Principal payments			4,370,000.00
Interest expenditure			2,439,218.42
Dues and fees (fees on bond interest above)			4,446.13
Payments to refunded bonds escrow agent			1,130,648.31
Dues and fees on refunded bonds (admin and underwriter fees)			9,253.94
Ending fund balance			<u><u>\$ 1,412,263.09</u></u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO & DS)**  
**Annual Financial Report**  
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**Holmes County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u><b>Debit</b></u>	<u><b>Credit</b></u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2010-11.			
<b>Fund 210 Debt Service Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	751,190.75	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	4,733.87	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	1,467.22	
3715	Sale of Refunding Bonds		650,000.00
3792	Premium on Sale of Refunding Bonds		98,444.90
2210	Accrued Interest Payable		8,946.94
These entries result from the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A, dated 10/14/2010, which refund the 2001 Series A bonds maturing in 2012 through 2021 and the 2002 Series A bonds maturing in 2013 through 2022.			
<b>Year-end entries:</b>		<u><b>Debit</b></u>	<u><b>Credit</b></u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	31,019.57	
9200/730	Dues and Fees (Administrative expense)	62.62	
3321	CO&DS Distributed		29,703.00
3325	Interest on Undistributed CO&DS		1,379.19
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,706.49	
3323	CO&DS Withheld for Administration		1,706.49
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	50,000.00	
9200/720	Interest	26,761.82	
9200/730	Dues and Fees	53.91	
2210	Accrued Interest Payable	8,946.94	
3322	CO&DS Withheld for SBE/COBI Bonds		82,356.84
3326	SBE/COBI Bond Interest		11.92
11XX	Cash		3,393.91
To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year		\$	18,995.14
Plus:			
CO&DS withheld			82,356.84
Bond interest (revenue on withheld MVL R)			11.92
Refunded bond proceeds			650,000.00
Premium on refunded bonds			98,444.90
Less:			
Principal payments			50,000.00
Interest expenditure			26,761.82
Dues and fees (fees on bond interest above)			53.91
Payments to refunded bonds escrow agent			751,190.75
Dues and fees on refunded bonds (admin and underwriter fees)			6,201.09
Ending fund balance		<u>\$</u>	<u>15,601.23</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO & DS)**  
**Annual Financial Report**  
**Fiscal Year 2010-11**  
**Indian River County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u><b>Debit</b></u>	<u><b>Credit</b></u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	172,480.40	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	1,091.49	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	318.66	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		160,000.00
3791	Premium on Sale of Bonds		13,890.55
Refers to the new money portion of the SBE Capital Outlay Bonds, 2010 Series A, dated and delivered 10/14/2010.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A.			
<b>Year-end entries:</b>		<u><b>Debit</b></u>	<u><b>Credit</b></u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	71,674.25	
9200/730	Dues and Fees (Administrative expense)	355.76	
3321	CO&DS Distributed		64,194.00
3325	Interest on Undistributed CO&DS		7,836.01
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	9,971.28	
3323	CO&DS Withheld for Administration		9,971.28
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	300,000.00	
9200/720	Interest	294,215.04	
9200/730	Dues and Fees	386.59	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		590,586.85
3326	SBE/COBI Bond Interest		85.45
11XX	Cash		3,929.33
To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	154,780.02
Plus:			
CO&DS withheld			590,586.85
Bond interest (revenue on withheld MVL R)			85.45
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			300,000.00
Interest expenditure			294,215.04
Dues and fees (fees on bond interest above)			386.59
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>150,850.69</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO & DS)**  
**Annual Financial Report**  
**Fiscal Year 2010-11**  
**Jackson County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u><b>Debit</b></u>	<u><b>Credit</b></u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2010-11.			
<b>Fund 210 Debt Service Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A.			
<b>Year-end entries:</b>		<u><b>Debit</b></u>	<u><b>Credit</b></u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	48,687.08	
9200/730	Dues and Fees (Administrative expense)	138.45	
3321	CO&DS Distributed		45,776.00
3325	Interest on Undistributed CO&DS		3,049.53
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	4,347.42	
3323	CO&DS Withheld for Administration		4,347.42
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	165,000.00	
9200/720	Interest	78,650.00	
9200/730	Dues and Fees	156.91	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		239,704.95
3326	SBE/COBI Bond Interest		34.68
11XX	Cash		4,067.28
To record debt service payments, MVLN withheld for debt service, investment earnings, and related fees.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year		\$	43,994.44
Plus:			
CO&DS withheld			239,704.95
Bond interest (revenue on withheld MVLN)			34.68
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			165,000.00
Interest expenditure			78,650.00
Dues and fees (fees on bond interest above)			156.91
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>39,927.16</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO & DS)**  
**Annual Financial Report**  
**Fiscal Year 2010-11**  
**Jefferson County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2010-11.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	17,129.99	
9200/730	Dues and Fees (Administrative expense)	21.97	
3321	CO&DS Distributed		16,668.00
3325	Interest on Undistributed CO&DS		483.96
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,107.81	
3323	CO&DS Withheld for Administration		1,107.81
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	45,000.00	
9200/720	Interest	12,281.25	
9200/730	Dues and Fees	36.71	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		56,078.44
3326	SBE/COBI Bond Interest		8.11
11XX	Cash		1,231.41
To record debt service payments, MVLN withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	6,224.82
Plus:			
CO&DS withheld			56,078.44
Bond interest (revenue on withheld MVLN)			8.11
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			45,000.00
Interest expenditure			12,281.25
Dues and fees (fees on bond interest above)			36.71
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>4,993.41</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO & DS)**  
**Annual Financial Report**  
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**Lafayette County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2010-11.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	13,410.31	
9200/730	Dues and Fees (Administrative expense)	22.56	
3321	CO&DS Distributed		12,936.00
3325	Interest on Undistributed CO&DS		496.87
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	579.66	
3323	CO&DS Withheld for Administration		579.66
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	15,000.00	
9200/720	Interest	10,500.00	
9200/730	Dues and Fees	16.45	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		25,128.21
3326	SBE/COBI Bond Interest		3.64
11XX	Cash		384.60
To record debt service payments, MVLN withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	7,497.72
Plus:			
CO&DS withheld			25,128.21
Bond interest (revenue on withheld MVLN)			3.64
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			15,000.00
Interest expenditure			10,500.00
Dues and fees (fees on bond interest above)			16.45
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>7,113.12</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO & DS)**  
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**Lake County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u><b>Debit</b></u>	<u><b>Credit</b></u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	357,035.20	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	2,285.31	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	667.19	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		335,000.00
3791	Premium on Sale of Bonds		24,987.70
Refers to the new money portion of the SBE Capital Outlay Bonds, 2010 Series A, dated and delivered 10/14/2010.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	1,871,672.19	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	11,761.85	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	3,645.49	
3715	Sale of Refunding Bonds		1,615,000.00
3792	Premium on Sale of Refunding Bonds		250,331.90
2210	Accrued Interest Payable		21,747.63
These entries result from the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A, dated 10/14/2010, which refund the 2001 Series A bonds maturing in 2012 through 2021 and the 2002 Series A bonds maturing in 2013 through 2022.			
<b>Year-end entries:</b>		<u><b>Debit</b></u>	<u><b>Credit</b></u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	185,957.68	
9200/730	Dues and Fees (Administrative expense)	792.76	
3321	CO&DS Distributed		169,289.00
3325	Interest on Undistributed CO&DS		17,461.44
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	22,279.92	
3323	CO&DS Withheld for Administration		22,279.92
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	740,000.00	
9200/720	Interest	545,903.08	
9200/730	Dues and Fees	846.89	
2210	Accrued Interest Payable	21,747.63	
3322	CO&DS Withheld for SBE/COBI Bonds		1,293,759.45
3326	SBE/COBI Bond Interest		187.18
11XX	Cash		14,550.97
To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	321,954.57
Plus:			
CO&DS withheld			1,293,759.45
Bond interest (revenue on withheld MVL R)			187.18
Refunded bond proceeds			1,615,000.00
Premium on refunded bonds			250,331.90
Less:			
Principal payments			740,000.00
Interest expenditure			545,903.08
Dues and fees (fees on bond interest above)			846.89
Payments to refunded bonds escrow agent			1,871,672.19
Dues and fees on refunded bonds (admin and underwriter fees)			15,407.34
Ending fund balance		<u>\$</u>	<u>307,403.60</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO & DS)**  
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**Lee County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2010-11.			
<b>Fund 210 Debt Service Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	361,504.46	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	2,257.69	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	699.75	
3715	Sale of Refunding Bonds		310,000.00
3792	Premium on Sale of Refunding Bonds		50,205.65
2210	Accrued Interest Payable		4,256.25
These entries result from the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A, dated 10/14/2010, which refund the 2001 Series A bonds maturing in 2012 through 2021 and the 2002 Series A bonds maturing in 2013 through 2022.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,000,912.73	
9200/730	Dues and Fees (Administrative expense)	1,699.83	
3321	CO&DS Distributed		965,172.00
3325	Interest on Undistributed CO&DS		37,440.56
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	49,008.09	
3323	CO&DS Withheld for Administration		49,008.09
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	1,515,000.00	
9200/720	Interest	769,620.90	
9200/730	Dues and Fees	1,474.81	
2210	Accrued Interest Payable	4,256.25	
3322	CO&DS Withheld for SBE/COBI Bonds		2,253,025.54
3326	SBE/COBI Bond Interest		325.97
11XX	Cash		37,000.45
To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year		\$	438,473.21
Plus:			
CO&DS withheld			2,253,025.54
Bond interest (revenue on withheld MVL R)			325.97
Refunded bond proceeds			310,000.00
Premium on refunded bonds			50,205.65
Less:			
Principal payments			1,515,000.00
Interest expenditure			769,620.90
Dues and fees (fees on bond interest above)			1,474.81
Payments to refunded bonds escrow agent			361,504.46
Dues and fees on refunded bonds (admin and underwriter fees)			2,957.44
Ending fund balance		<u>\$</u>	<u>401,472.76</u>

The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.

**Capital Outlay and Debt Service (CO & DS)**  
**Annual Financial Report**  
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**Leon County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u><b>Debit</b></u>	<u><b>Credit</b></u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2010-11.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	942,758.14	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	5,971.96	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	1,850.96	
3715	Sale of Refunding Bonds		820,000.00
3792	Premium on Sale of Refunding Bonds		119,026.30
2210	Accrued Interest Payable		11,554.76
These entries result from the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A, dated 10/14/2010, which refund the 2001 Series A bonds maturing in 2012 through 2021 and the 2002 Series A bonds maturing in 2013 through 2022.			
<b>Year-end entries:</b>		<u><b>Debit</b></u>	<u><b>Credit</b></u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	163,310.75	
9200/730	Dues and Fees (Administrative expense)	690.04	
3321	CO&DS Distributed		148,802.00
3325	Interest on Undistributed CO&DS		15,198.79
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	20,324.97	
3323	CO&DS Withheld for Administration		20,324.97
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	845,000.00	
9200/720	Interest	352,969.71	
9200/730	Dues and Fees	776.26	
2210	Accrued Interest Payable	11,554.76	
3322	CO&DS Withheld for SBE/COBI Bonds		1,185,871.00
3326	SBE/COBI Bond Interest		171.57
11XX	Cash		24,258.16
To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	212,062.97
Plus:			
CO&DS withheld			1,185,871.00
Bond interest (revenue on withheld MVL R)			171.57
Refunded bond proceeds			820,000.00
Premium on refunded bonds			119,026.30
Less:			
Principal payments			845,000.00
Interest expenditure			352,969.71
Dues and fees (fees on bond interest above)			776.26
Payments to refunded bonds escrow agent			942,758.14
Dues and fees on refunded bonds (admin and underwriter fees)			7,822.92
Ending fund balance		<u>\$</u>	<u>187,804.81</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO & DS)**  
**Annual Financial Report**  
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**Levy County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2010-11.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A.			
<b>Year-end entries:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	38,860.92	
9200/730	Dues and Fees (Administrative expense)	118.75	
3321	CO&DS Distributed		36,364.00
3325	Interest on Undistributed CO&DS		2,615.67
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	3,456.66	
3323	CO&DS Withheld for Administration		3,456.66
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	130,000.00	
9200/720	Interest	63,700.00	
9200/730	Dues and Fees	124.78	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		190,623.66
3326	SBE/COBI Bond Interest		27.58
11XX	Cash		3,173.54
To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	38,419.41
Plus:			
CO&DS withheld			190,623.66
Bond interest (revenue on withheld MVL R)			27.58
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			130,000.00
Interest expenditure			63,700.00
Dues and fees (fees on bond interest above)			124.78
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>35,245.87</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO & DS)**  
**Annual Financial Report**  
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**Liberty County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u><b>Debit</b></u>	<u><b>Credit</b></u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2010-11.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A.			
<b>Year-end entries:</b>		<u><b>Debit</b></u>	<u><b>Credit</b></u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	17,056.13	
9200/730	Dues and Fees (Administrative expense)	25.40	
3321	CO&DS Distributed		16,522.00
3325	Interest on Undistributed CO&DS		559.53
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	653.31	
3323	CO&DS Withheld for Administration		653.31
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	15,000.00	
9200/720	Interest	11,700.00	
9200/730	Dues and Fees	17.27	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		26,378.89
3326	SBE/COBI Bond Interest		3.82
11XX	Cash		334.56
To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	7,340.46
Plus:			
CO&DS withheld			26,378.89
Bond interest (revenue on withheld MVL R)			3.82
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			15,000.00
Interest expenditure			11,700.00
Dues and fees (fees on bond interest above)			17.27
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>7,005.90</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO & DS)**  
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**Madison County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2010-11.			
<b>Fund 210 Debt Service Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	30,713.73	
9200/730	Dues and Fees (Administrative expense)	52.35	
3321	CO&DS Distributed		29,613.00
3325	Interest on Undistributed CO&DS		1,153.08
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,585.62	
3323	CO&DS Withheld for Administration		1,585.62
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	50,000.00	
9200/720	Interest	25,750.00	
9200/730	Dues and Fees	48.77	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		74,509.54
3326	SBE/COBI Bond Interest		10.78
11XX	Cash		1,278.45
To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year		\$	17,769.76
Plus:			
CO&DS withheld			74,509.54
Bond interest (revenue on withheld MVL R)			10.78
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			50,000.00
Interest expenditure			25,750.00
Dues and fees (fees on bond interest above)			48.77
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>16,491.31</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO & DS)**  
**Annual Financial Report**  
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**Manatee County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u><b>Debit</b></u>	<u><b>Credit</b></u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,924,186.34	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	12,176.96	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	3,555.05	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		1,785,000.00
3791	Premium on Sale of Bonds		154,918.35
Refers to the new money portion of the SBE Capital Outlay Bonds, 2010 Series A, dated and delivered 10/14/2010.			
<b>Fund 210 Debt Service Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	699,539.29	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	4,369.73	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	1,354.36	
3715	Sale of Refunding Bonds		600,000.00
3792	Premium on Sale of Refunding Bonds		97,422.75
2210	Accrued Interest Payable		7,840.63
These entries result from the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A, dated 10/14/2010, which refund the 2001 Series A bonds maturing in 2012 through 2021 and the 2002 Series A bonds maturing in 2013 through 2022.			
<b>Year-end entries:</b>		<u><b>Debit</b></u>	<u><b>Credit</b></u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	238,228.41	
9200/730	Dues and Fees (Administrative expense)	931.67	
3321	CO&DS Distributed		218,639.00
3325	Interest on Undistributed CO&DS		20,521.08
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	27,430.38	
3323	CO&DS Withheld for Administration		27,430.38
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	1,005,000.00	
9200/720	Interest	554,519.38	
9200/730	Dues and Fees	1,035.97	
2210	Accrued Interest Payable	7,840.63	
3322	CO&DS Withheld for SBE/COBI Bonds		1,582,622.60
3326	SBE/COBI Bond Interest		228.97
11XX	Cash	14,455.59	
To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year		\$	310,561.62
Plus:			
CO&DS withheld			1,582,622.60
Bond interest (revenue on withheld MVL R)			228.97
Refunded bond proceeds			600,000.00
Premium on refunded bonds			97,422.75
Less:			
Principal payments			1,005,000.00
Interest expenditure			554,519.38
Dues and fees (fees on bond interest above)			1,035.97
Payments to refunded bonds escrow agent			699,539.29
Dues and fees on refunded bonds (admin and underwriter fees)			5,724.09
Ending fund balance		<u>\$</u>	<u>325,017.21</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO & DS)**  
**Annual Financial Report**  
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**Marion County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2010-11.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	208,419.81	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	1,310.92	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	406.31	
3715	Sale of Refunding Bonds		180,000.00
3792	Premium on Sale of Refunding Bonds		27,740.15
2210	Accrued Interest Payable		2,396.89
These entries result from the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A, dated 10/14/2010, which refund the 2001 Series A bonds maturing in 2012 through 2021 and the 2002 Series A bonds maturing in 2013 through 2022.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	278,595.00	
9200/730	Dues and Fees (Administrative expense)	842.24	
3321	CO&DS Distributed		260,886.00
3325	Interest on Undistributed CO&DS		18,551.24
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	23,294.46	
3323	CO&DS Withheld for Administration		23,294.46
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	930,000.00	
9200/720	Interest	360,076.34	
9200/730	Dues and Fees	830.54	
2210	Accrued Interest Payable	2,396.89	
3322	CO&DS Withheld for SBE/COBI Bonds		1,268,784.03
3326	SBE/COBI Bond Interest		183.57
11XX	Cash		24,336.17
To record debt service payments, MVLN withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	188,799.26
Plus:			
CO&DS withheld			1,268,784.03
Bond interest (revenue on withheld MVLN)			183.57
Refunded bond proceeds			180,000.00
Premium on refunded bonds			27,740.15
Less:			
Principal payments			930,000.00
Interest expenditure			360,076.34
Dues and fees (fees on bond interest above)			830.54
Payments to refunded bonds escrow agent			208,419.81
Dues and fees on refunded bonds (admin and underwriter fees)			1,717.23
Ending fund balance		<u>\$</u>	<u>164,463.09</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO & DS)**  
**Annual Financial Report**  
**Fiscal Year 2010-11**  
**Martin County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2010-11.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	1,404,876.55	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	8,775.87	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	2,720.01	
3715	Sale of Refunding Bonds		1,205,000.00
3792	Premium on Sale of Refunding Bonds		195,334.30
2210	Accrued Interest Payable		16,038.13
These entries result from the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A, dated 10/14/2010, which refund the 2001 Series A bonds maturing in 2012 through 2021 and the 2002 Series A bonds maturing in 2013 through 2022.			
<b>Year-end entries:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	532,621.30	
9200/730	Dues and Fees (Administrative expense)	363.28	
3321	CO&DS Distributed		524,983.00
3325	Interest on Undistributed CO&DS		8,001.58
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	29,803.20	
3323	CO&DS Withheld for Administration		29,803.20
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	850,000.00	
9200/720	Interest	585,956.42	
9200/730	Dues and Fees	937.44	
2210	Accrued Interest Payable	16,038.13	
3322	CO&DS Withheld for SBE/COBI Bonds		1,432,094.29
3326	SBE/COBI Bond Interest		207.19
11XX	Cash		20,630.51
To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	333,452.51
Plus:			
CO&DS withheld			1,432,094.29
Bond interest (revenue on withheld MVLR)			207.19
Refunded bond proceeds			1,205,000.00
Premium on refunded bonds			195,334.30
Less:			
Principal payments			850,000.00
Interest expenditure			585,956.42
Dues and fees (fees on bond interest above)			937.44
Payments to refunded bonds escrow agent			1,404,876.55
Dues and fees on refunded bonds (admin and underwriter fees)			11,495.88
Ending fund balance		<u>\$</u>	<u>312,822.00</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO & DS)**  
**Annual Financial Report**  
**Fiscal Year 2010-11**  
**Monroe County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2010-11.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A.			
<b>Year-end entries:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	52,676.27	
9200/730	Dues and Fees (Administrative expense)	167.90	
3321	CO&DS Distributed		49,146.00
3325	Interest on Undistributed CO&DS		3,698.17
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	4,794.39	
3323	CO&DS Withheld for Administration		4,794.39
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	210,000.00	
9200/720	Interest	61,268.75	
9200/730	Dues and Fees	173.92	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		265,685.97
3326	SBE/COBI Bond Interest		38.44
11XX	Cash		5,718.26
To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	32,279.85
Plus:			
CO&DS withheld			265,685.97
Bond interest (revenue on withheld MVL R)			38.44
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			210,000.00
Interest expenditure			61,268.75
Dues and fees (fees on bond interest above)			173.92
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>26,561.59</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO & DS)**  
**Annual Financial Report**  
**Fiscal Year 2010-11**  
**Nassau County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2010-11.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	64,969.28	
9200/730	Dues and Fees (Administrative expense)	215.70	
3321	CO&DS Distributed		60,434.00
3325	Interest on Undistributed CO&DS		4,750.98
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	5,755.20	
3323	CO&DS Withheld for Administration		5,755.20
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	220,000.00	
9200/720	Interest	102,700.00	
9200/730	Dues and Fees	207.82	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		317,490.51
3326	SBE/COBI Bond Interest		45.93
11XX	Cash		5,371.38
To record debt service payments, MVLN withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	60,373.40
Plus:			
CO&DS withheld			317,490.51
Bond interest (revenue on withheld MVLN)			45.93
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			220,000.00
Interest expenditure			102,700.00
Dues and fees (fees on bond interest above)			207.82
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>55,002.02</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO & DS)**  
**Annual Financial Report**  
**Fiscal Year 2010-11**  
**Okaloosa County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u><b>Debit</b></u>	<u><b>Credit</b></u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	184,225.51	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	1,159.71	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	338.58	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		170,000.00
3791	Premium on Sale of Bonds		15,723.80
Refers to the new money portion of the SBE Capital Outlay Bonds, 2010 Series A, dated and delivered 10/14/2010.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A.			
<b>Year-end entries:</b>		<u><b>Debit</b></u>	<u><b>Credit</b></u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	112,166.54	
9200/730	Dues and Fees (Administrative expense)	566.08	
3321	CO&DS Distributed		100,264.00
3325	Interest on Undistributed CO&DS		12,468.62
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	16,341.52	
3323	CO&DS Withheld for Administration		16,341.52
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	705,000.00	
9200/720	Interest	281,059.49	
9200/730	Dues and Fees	636.81	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		972,828.92
3326	SBE/COBI Bond Interest		140.75
11XX	Cash		13,726.63
To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	168,754.02
Plus:			
CO&DS withheld			972,828.92
Bond interest (revenue on withheld MVLR)			140.75
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			705,000.00
Interest expenditure			281,059.49
Dues and fees (fees on bond interest above)			636.81
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>155,027.39</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO & DS)**  
**Annual Financial Report**  
**Fiscal Year 2010-11**  
**Okeechobee County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2010-11.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	40,252.30	
9200/730	Dues and Fees (Administrative expense)	133.47	
3321	CO&DS Distributed		37,446.00
3325	Interest on Undistributed CO&DS		2,939.77
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	3,863.79	
3323	CO&DS Withheld for Administration		3,863.79
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	150,000.00	
9200/720	Interest	69,800.00	
9200/730	Dues and Fees	141.57	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		216,276.33
3326	SBE/COBI Bond Interest		31.29
11XX	Cash		3,633.95
To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	42,642.25
Plus:			
CO&DS withheld			216,276.33
Bond interest (revenue on withheld MVL R)			31.29
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			150,000.00
Interest expenditure			69,800.00
Dues and fees (fees on bond interest above)			141.57
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>39,008.30</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO & DS)**  
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**Orange County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2010-11.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	3,012,428.89	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	18,862.65	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	5,846.32	
3715	Sale of Refunding Bonds		2,590,000.00
3792	Premium on Sale of Refunding Bonds		412,739.65
2210	Accrued Interest Payable		34,398.21
These entries result from the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A, dated 10/14/2010, which refund the 2001 Series A bonds maturing in 2012 through 2021 and the 2002 Series A bonds maturing in 2013 through 2022.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,732,859.70	
9200/730	Dues and Fees (Administrative expense)	3,650.93	
3321	CO&DS Distributed		1,656,095.00
3325	Interest on Undistributed CO&DS		80,415.63
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	100,317.27	
3323	CO&DS Withheld for Administration		100,317.27
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	3,470,000.00	
9200/720	Interest	1,515,652.11	
9200/730	Dues and Fees	3,228.06	
2210	Accrued Interest Payable	34,398.21	
3322	CO&DS Withheld for SBE/COBI Bonds		4,931,405.55
3326	SBE/COBI Bond Interest		713.47
11XX	Cash		91,159.36
To record debt service payments, MVLN withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	896,036.37
Plus:			
CO&DS withheld			4,931,405.55
Bond interest (revenue on withheld MVLN)			713.47
Refunded bond proceeds			2,590,000.00
Premium on refunded bonds			412,739.65
Less:			
Principal payments			3,470,000.00
Interest expenditure			1,515,652.11
Dues and fees (fees on bond interest above)			3,228.06
Payments to refunded bonds escrow agent			3,012,428.89
Dues and fees on refunded bonds (admin and underwriter fees)			24,708.97
Ending fund balance		<u>\$</u>	<u>804,877.01</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO & DS)**  
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**Osceola County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u><b>Debit</b></u>	<u><b>Credit</b></u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2010-11.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	1,394,610.24	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	8,775.87	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	2,720.01	
3715	Sale of Refunding Bonds		1,205,000.00
3792	Premium on Sale of Refunding Bonds		184,474.80
2210	Accrued Interest Payable		16,631.32
These entries result from the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A, dated 10/14/2010, which refund the 2001 Series A bonds maturing in 2012 through 2021 and the 2002 Series A bonds maturing in 2013 through 2022.			
<b>Year-end entries:</b>		<u><b>Debit</b></u>	<u><b>Credit</b></u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	472,071.11	
9200/730	Dues and Fees (Administrative expense)	1,056.07	
3321	CO&DS Distributed		449,866.00
3325	Interest on Undistributed CO&DS		23,261.18
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	32,565.06	
3323	CO&DS Withheld for Administration		32,565.06
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	1,100,000.00	
9200/720	Interest	600,451.04	
9200/730	Dues and Fees	1,105.33	
2210	Accrued Interest Payable	16,631.32	
3322	CO&DS Withheld for SBE/COBI Bonds		1,688,573.26
3326	SBE/COBI Bond Interest		244.30
11XX	Cash		29,370.13
To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	340,084.05
Plus:			
CO&DS withheld			1,688,573.26
Bond interest (revenue on withheld MVLR)			244.30
Refunded bond proceeds			1,205,000.00
Premium on refunded bonds			184,474.80
Less:			
Principal payments			1,100,000.00
Interest expenditure			600,451.04
Dues and fees (fees on bond interest above)			1,105.33
Payments to refunded bonds escrow agent			1,394,610.24
Dues and fees on refunded bonds (admin and underwriter fees)			11,495.88
Ending fund balance		<u>\$</u>	<u>310,713.92</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO & DS)**  
**Annual Financial Report**  
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**Palm Beach County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u><b>Debit</b></u>	<u><b>Credit</b></u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	10,482,678.23	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	66,171.73	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	19,318.74	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		9,700,000.00
3791	Premium on Sale of Bonds		868,168.70
Refers to the new money portion of the SBE Capital Outlay Bonds, 2010 Series A, dated and delivered 10/14/2010.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	2,087,827.02	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	13,036.35	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	4,040.51	
3715	Sale of Refunding Bonds		1,790,000.00
3792	Premium on Sale of Refunding Bonds		291,314.50
2210	Accrued Interest Payable		23,589.38
These entries result from the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A, dated 10/14/2010, which refund the 2001 Series A bonds maturing in 2012 through 2021 and the 2002 Series A bonds maturing in 2013 through 2022.			
<b>Year-end entries:</b>		<u><b>Debit</b></u>	<u><b>Credit</b></u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,227,280.56	
9200/730	Dues and Fees (Administrative expense)	3,587.86	
3321	CO&DS Distributed		1,151,842.00
3325	Interest on Undistributed CO&DS		79,026.42
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	100,442.79	
3323	CO&DS Withheld for Administration		100,442.79
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	3,830,000.00	
9200/720	Interest	1,471,072.31	
9200/730	Dues and Fees	3,563.53	
2210	Accrued Interest Payable	23,589.38	
3322	CO&DS Withheld for SBE/COBI Bonds		5,443,901.21
3326	SBE/COBI Bond Interest		787.62
11XX	Cash	116,463.61	
To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	768,053.69
Plus:			
CO&DS withheld			5,443,901.21
Bond interest (revenue on withheld MVL R)			787.62
Refunded bond proceeds			1,790,000.00
Premium on refunded bonds			291,314.50
Less:			
Principal payments			3,830,000.00
Interest expenditure			1,471,072.31
Dues and fees (fees on bond interest above)			3,563.53
Payments to refunded bonds escrow agent			2,087,827.02
Dues and fees on refunded bonds (admin and underwriter fees)			17,076.86
Ending fund balance		<u>\$</u>	<u>884,517.30</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO & DS)**  
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**Pasco County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u><b>Debit</b></u>	<u><b>Credit</b></u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,554,636.45	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	9,891.65	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	2,887.85	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		1,450,000.00
3791	Premium on Sale of Bonds		117,415.95
Refers to the new money portion of the SBE Capital Outlay Bonds, 2010 Series A, dated and delivered 10/14/2010.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A.			
<b>Year-end entries:</b>		<u><b>Debit</b></u>	<u><b>Credit</b></u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	334,831.87	
9200/730	Dues and Fees (Administrative expense)	1,372.58	
3321	CO&DS Distributed		305,972.00
3325	Interest on Undistributed CO&DS		30,232.45
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	40,348.86	
3323	CO&DS Withheld for Administration		40,348.86
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	1,470,000.00	
9200/720	Interest	875,709.70	
9200/730	Dues and Fees	1,534.10	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		2,343,603.51
3326	SBE/COBI Bond Interest		339.07
11XX	Cash		3,301.22
To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	506,268.74
Plus:			
CO&DS withheld			2,343,603.51
Bond interest (revenue on withheld MVL R)			339.07
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			1,470,000.00
Interest expenditure			875,709.70
Dues and fees (fees on bond interest above)			1,534.10
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>502,967.52</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO & DS)**  
**Annual Financial Report**  
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**Pinellas County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u><b>Debit</b></u>	<u><b>Credit</b></u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2010-11.			
<b>Fund 210 Debt Service Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	188,485.68	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	1,201.67	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	372.45	
3715	Sale of Refunding Bonds		165,000.00
3792	Premium on Sale of Refunding Bonds		22,767.60
2210	Accrued Interest Payable		2,292.20
These entries result from the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A, dated 10/14/2010, which refund the 2001 Series A bonds maturing in 2012 through 2021 and the 2002 Series A bonds maturing in 2013 through 2022.			
<b>Year-end entries:</b>		<u><b>Debit</b></u>	<u><b>Credit</b></u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	520,332.50	
9200/730	Dues and Fees (Administrative expense)	2,175.08	
3321	CO&DS Distributed		474,599.00
3325	Interest on Undistributed CO&DS		47,908.58
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	67,581.36	
3323	CO&DS Withheld for Administration		67,581.36
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	2,530,000.00	
9200/720	Interest	1,494,228.92	
9200/730	Dues and Fees	2,594.31	
2210	Accrued Interest Payable	2,292.20	
3322	CO&DS Withheld for SBE/COBI Bonds		3,963,243.64
3326	SBE/COBI Bond Interest		573.40
11XX	Cash		65,298.39
To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			\$ 1,037,007.08
Plus:			
CO&DS withheld			3,963,243.64
Bond interest (revenue on withheld MVL R)			573.40
Refunded bond proceeds			165,000.00
Premium on refunded bonds			22,767.60
Less:			
Principal payments			2,530,000.00
Interest expenditure			1,494,228.92
Dues and fees (fees on bond interest above)			2,594.31
Payments to refunded bonds escrow agent			188,485.68
Dues and fees on refunded bonds (admin and underwriter fees)			1,574.12
Ending fund balance			<u><u>\$ 971,708.69</u></u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO & DS)**  
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**Polk County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u><b>Debit</b></u>	<u><b>Credit</b></u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2010-11.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	421,329.94	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	2,658.25	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	823.90	
3715	Sale of Refunding Bonds		365,000.00
3792	Premium on Sale of Refunding Bonds		54,848.00
2210	Accrued Interest Payable		4,964.09
These entries result from the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A, dated 10/14/2010, which refund the 2001 Series A bonds maturing in 2012 through 2021 and the 2002 Series A bonds maturing in 2013 through 2022.			
<b>Year-end entries:</b>		<u><b>Debit</b></u>	<u><b>Credit</b></u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	445,960.52	
9200/730	Dues and Fees (Administrative expense)	1,880.97	
3321	CO&DS Distributed		406,411.00
3325	Interest on Undistributed CO&DS		41,430.49
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	49,731.33	
3323	CO&DS Withheld for Administration		49,731.33
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	1,965,000.00	
9200/720	Interest	937,349.86	
9200/730	Dues and Fees	1,871.66	
2210	Accrued Interest Payable	4,964.09	
3322	CO&DS Withheld for SBE/COBI Bonds		2,859,279.69
3326	SBE/COBI Bond Interest		413.68
11XX	Cash		49,492.24
To record debt service payments, MVLN withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	547,128.83
Plus:			
CO&DS withheld			2,859,279.69
Bond interest (revenue on withheld MVLN)			413.68
Refunded bond proceeds			365,000.00
Premium on refunded bonds			54,848.00
Less:			
Principal payments			1,965,000.00
Interest expenditure			937,349.86
Dues and fees (fees on bond interest above)			1,871.66
Payments to refunded bonds escrow agent			421,329.94
Dues and fees on refunded bonds (admin and underwriter fees)			3,482.15
Ending fund balance		<u>\$</u>	<u>497,636.59</u>

The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.

**Capital Outlay and Debt Service (CO & DS)**  
**Annual Financial Report**  
**Fiscal Year 2010-11**  
**Putnam County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u><b>Debit</b></u>	<u><b>Credit</b></u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2010-11.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A.			
<b>Year-end entries:</b>		<u><b>Debit</b></u>	<u><b>Credit</b></u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	70,878.22	
9200/730	Dues and Fees (Administrative expense)	218.83	
3321	CO&DS Distributed		66,277.00
3325	Interest on Undistributed CO&DS		4,820.05
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	7,514.34	
3323	CO&DS Withheld for Administration		7,514.34
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	300,000.00	
9200/720	Interest	134,555.00	
9200/730	Dues and Fees	279.62	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		427,165.04
3326	SBE/COBI Bond Interest		61.80
11XX	Cash		7,607.78
To record debt service payments, MVLN withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	76,280.86
Plus:			
CO&DS withheld			427,165.04
Bond interest (revenue on withheld MVLN)			61.80
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			300,000.00
Interest expenditure			134,555.00
Dues and fees (fees on bond interest above)			279.62
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>68,673.08</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO & DS)**  
**Annual Financial Report**  
**Fiscal Year 2010-11**  
**St. Johns County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	787,064.25	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	5,048.15	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	1,473.80	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		740,000.00
3791	Premium on Sale of Bonds		53,586.20
Refers to the new money portion of the SBE Capital Outlay Bonds, 2010 Series A, dated and delivered 10/14/2010.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	175,165.78	
9200/730	Dues and Fees (Administrative expense)	600.05	
3321	CO&DS Distributed		162,549.00
3325	Interest on Undistributed CO&DS		13,216.83
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	17,195.91	
3323	CO&DS Withheld for Administration		17,195.91
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	575,000.00	
9200/720	Interest	388,334.63	
9200/730	Dues and Fees	632.76	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		966,648.66
3326	SBE/COBI Bond Interest		139.85
11XX	Cash	2,821.12	
To record debt service payments, MVLN withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	224,803.14
Plus:			
CO&DS withheld			966,648.66
Bond interest (revenue on withheld MVLN)			139.85
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			575,000.00
Interest expenditure			388,334.63
Dues and fees (fees on bond interest above)			632.76
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>227,624.26</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO & DS)**  
**Annual Financial Report**  
**Fiscal Year 2010-11**  
**St. Lucie County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2010-11.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	463,400.02	
9200/730	Dues and Fees (Administrative expense)	751.47	
3321	CO&DS Distributed		437,180.00
3325	Interest on Undistributed CO&DS		16,551.97
	Due to Other Agencies		10,419.52
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	21,250.50	
3323	CO&DS Withheld for Administration		21,250.50
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	720,000.00	
9200/720	Interest	255,708.75	
9200/730	Dues and Fees	627.27	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		958,269.36
3326	SBE/COBI Bond Interest		138.64
11XX	Cash		17,928.02
To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	145,009.56
Plus:			
CO&DS withheld			958,269.36
Bond interest (revenue on withheld MVLR)			138.64
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			720,000.00
Interest expenditure			255,708.75
Dues and fees (fees on bond interest above)			627.27
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>127,081.54</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO & DS)**  
**Annual Financial Report**  
**Fiscal Year 2010-11**  
**Santa Rosa County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u><b>Debit</b></u>	<u><b>Credit</b></u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,094,083.12	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	6,992.37	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	2,041.41	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		1,025,000.00
3791	Premium on Sale of Bonds		78,116.90
Refers to the new money portion of the SBE Capital Outlay Bonds, 2010 Series A, dated and delivered 10/14/2010.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A.			
<b>Year-end entries:</b>		<u><b>Debit</b></u>	<u><b>Credit</b></u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	126,039.02	
9200/730	Dues and Fees (Administrative expense)	492.63	
3321	CO&DS Distributed		115,681.00
3325	Interest on Undistributed CO&DS		10,850.65
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	14,302.50	
3323	CO&DS Withheld for Administration		14,302.50
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	555,000.00	
9200/720	Interest	259,895.11	
9200/730	Dues and Fees	539.07	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		823,516.17
3326	SBE/COBI Bond Interest		119.15
11XX	Cash	8,201.14	
To record debt service payments, MVLN withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	141,432.33
Plus:			
CO&DS withheld			823,516.17
Bond interest (revenue on withheld MVLN)			119.15
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			555,000.00
Interest expenditure			259,895.11
Dues and fees (fees on bond interest above)			539.07
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>149,633.47</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO & DS)**  
**Annual Financial Report**  
**Fiscal Year 2010-11**  
**Sarasota County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u><b>Debit</b></u>	<u><b>Credit</b></u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,874,818.88	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	11,904.09	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	3,475.38	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		1,745,000.00
3791	Premium on Sale of Bonds		145,198.35
Refers to the new money portion of the SBE Capital Outlay Bonds, 2010 Series A, dated and delivered 10/14/2010.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A.			
<b>Year-end entries:</b>		<u><b>Debit</b></u>	<u><b>Credit</b></u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	246,207.30	
9200/730	Dues and Fees (Administrative expense)	894.52	
3321	CO&DS Distributed		227,399.00
3325	Interest on Undistributed CO&DS		19,702.82
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	29,080.38	
3323	CO&DS Withheld for Administration		29,080.38
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	1,055,000.00	
9200/720	Interest	612,529.90	
9200/730	Dues and Fees	1,101.17	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		1,682,212.91
3326	SBE/COBI Bond Interest		243.38
11XX	Cash	13,825.22	
To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	351,385.53
Plus:			
CO&DS withheld			1,682,212.91
Bond interest (revenue on withheld MVLR)			243.38
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			1,055,000.00
Interest expenditure			612,529.90
Dues and fees (fees on bond interest above)			1,101.17
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>365,210.75</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO & DS)**  
**Annual Financial Report**  
**Fiscal Year 2010-11**  
**Seminole County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u><b>Debit</b></u>	<u><b>Credit</b></u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2010-11.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	670,843.44	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	4,187.64	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	1,297.92	
3715	Sale of Refunding Bonds		575,000.00
3792	Premium on Sale of Refunding Bonds		93,765.90
2210	Accrued Interest Payable		7,563.10
These entries result from the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A, dated 10/14/2010, which refund the 2001 Series A bonds maturing in 2012 through 2021 and the 2002 Series A bonds maturing in 2013 through 2022.			
<b>Year-end entries:</b>		<u><b>Debit</b></u>	<u><b>Credit</b></u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	301,659.02	
9200/730	Dues and Fees (Administrative expense)	1,247.02	
3321	CO&DS Distributed		275,439.00
3325	Interest on Undistributed CO&DS		27,467.04
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	37,758.27	
3323	CO&DS Withheld for Administration		37,758.27
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	1,390,000.00	
9200/720	Interest	840,184.42	
9200/730	Dues and Fees	1,442.73	
2210	Accrued Interest Payable	7,563.10	
3322	CO&DS Withheld for SBE/COBI Bonds		2,204,020.54
3326	SBE/COBI Bond Interest		318.88
11XX	Cash		34,850.83
To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	501,708.87
Plus:			
CO&DS withheld			2,204,020.54
Bond interest (revenue on withheld MVLR)			318.88
Refunded bond proceeds			575,000.00
Premium on refunded bonds			93,765.90
Less:			
Principal payments			1,390,000.00
Interest expenditure			840,184.42
Dues and fees (fees on bond interest above)			1,442.73
Payments to refunded bonds escrow agent			670,843.44
Dues and fees on refunded bonds (admin and underwriter fees)			5,485.56
Ending fund balance		<u>\$</u>	<u>466,858.04</u>

The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.

**Capital Outlay and Debt Service (CO & DS)**  
**Annual Financial Report**  
**Fiscal Year 2010-11**  
**Sumter County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u><b>Debit</b></u>	<u><b>Credit</b></u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2010-11.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A.			
<b>Year-end entries:</b>		<u><b>Debit</b></u>	<u><b>Credit</b></u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	89,028.50	
9200/730	Dues and Fees (Administrative expense)	147.46	
3321	CO&DS Distributed		85,928.00
3325	Interest on Undistributed CO&DS		3,247.96
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	3,966.24	
3323	CO&DS Withheld for Administration		3,966.24
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	130,000.00	
9200/720	Interest	47,750.00	
9200/730	Dues and Fees	114.24	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		174,521.80
3326	SBE/COBI Bond Interest		25.25
11XX	Cash		3,317.19
To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	28,854.01
Plus:			
CO&DS withheld			174,521.80
Bond interest (revenue on withheld MVL R)			25.25
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			130,000.00
Interest expenditure			47,750.00
Dues and fees (fees on bond interest above)			114.24
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>25,536.82</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO & DS)**  
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**Fiscal Year 2010-11**  
**Suwannee County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u><b>Debit</b></u>	<u><b>Credit</b></u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2010-11.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A.			
<b>Year-end entries:</b>		<u><b>Debit</b></u>	<u><b>Credit</b></u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	37,150.61	
9200/730	Dues and Fees (Administrative expense)	117.79	
3321	CO&DS Distributed		34,674.00
3325	Interest on Undistributed CO&DS		2,594.40
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	3,177.36	
3323	CO&DS Withheld for Administration		3,177.36
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	120,000.00	
9200/720	Interest	56,850.00	
9200/730	Dues and Fees	113.88	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		173,972.82
3326	SBE/COBI Bond Interest		25.17
11XX	Cash		2,965.89
To record debt service payments, MVLN withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	33,971.25
Plus:			
CO&DS withheld			173,972.82
Bond interest (revenue on withheld MVLN)			25.17
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			120,000.00
Interest expenditure			56,850.00
Dues and fees (fees on bond interest above)			113.88
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>31,005.36</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO & DS)**  
**Annual Financial Report**  
**Fiscal Year 2010-11**  
**Taylor County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2010-11.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	122,644.53	
9200/730	Dues and Fees (Administrative expense)	60.52	
3321	CO&DS Distributed		121,372.00
3325	Interest on Undistributed CO&DS		1,333.05
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,848.30	
3323	CO&DS Withheld for Administration		1,848.30
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	Dues and Fees	-	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBE/COBI Bond Interest		-
To record debt service payments, MVLN withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLN)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>-</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO & DS)**  
**Annual Financial Report**  
**Fiscal Year 2010-11**  
**Union County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u><b>Debit</b></u>	<u><b>Credit</b></u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2010-11.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A.			
<b>Year-end entries:</b>		<u><b>Debit</b></u>	<u><b>Credit</b></u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	9,881.80	
9200/730	Dues and Fees (Administrative expense)	42.75	
3321	CO&DS Distributed		8,983.00
3325	Interest on Undistributed CO&DS		941.55
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,118.25	
3323	CO&DS Withheld for Administration		1,118.25
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	45,000.00	
9200/720	Interest	20,612.50	
9200/730	Dues and Fees	42.18	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		64,448.88
3326	SBE/COBI Bond Interest		9.32
11XX	Cash		1,196.48
To record debt service payments, MVLN withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	13,247.55
Plus:			
CO&DS withheld			64,448.88
Bond interest (revenue on withheld MVLN)			9.32
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			45,000.00
Interest expenditure			20,612.50
Dues and fees (fees on bond interest above)			42.18
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>12,051.07</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO & DS)**  
**Annual Financial Report**  
**Fiscal Year 2010-11**  
**Volusia County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2010-11.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	338,876.10	
9200/730	Dues and Fees (Administrative expense)	1,251.21	
3321	CO&DS Distributed		312,568.00
3325	Interest on Undistributed CO&DS		27,559.31
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	34,365.96	
3323	CO&DS Withheld for Administration		34,365.96
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	1,335,000.00	
9200/720	Interest	640,562.50	
9200/730	Dues and Fees	1,272.61	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		1,944,130.15
3326	SBE/COBI Bond Interest		281.28
11XX	Cash		32,423.68
To record debt service payments, MVLN withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	364,013.37
Plus:			
CO&DS withheld			1,944,130.15
Bond interest (revenue on withheld MVLN)			281.28
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			1,335,000.00
Interest expenditure			640,562.50
Dues and fees (fees on bond interest above)			1,272.61
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>331,589.69</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO & DS)**  
**Annual Financial Report**  
**Fiscal Year 2010-11**  
**Wakulla County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2010-11.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	66,879.00	
9200/730	Dues and Fees (Administrative expense)	106.30	
3321	CO&DS Distributed		64,644.00
3325	Interest on Undistributed CO&DS		2,341.30
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	2,984.16	
3323	CO&DS Withheld for Administration		2,984.16
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	90,000.00	
9200/720	Interest	43,400.00	
9200/730	Dues and Fees	85.96	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		131,316.04
3326	SBE/COBI Bond Interest		19.00
11XX	Cash		2,150.92
To record debt service payments, MVLN withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	24,286.43
Plus:			
CO&DS withheld			131,316.04
Bond interest (revenue on withheld MVLN)			19.00
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			90,000.00
Interest expenditure			43,400.00
Dues and fees (fees on bond interest above)			85.96
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>22,135.51</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO & DS)**  
**Annual Financial Report**  
**Fiscal Year 2010-11**  
**Walton County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u><b>Debit</b></u>	<u><b>Credit</b></u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2010-11.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A.			
<b>Year-end entries:</b>		<u><b>Debit</b></u>	<u><b>Credit</b></u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	95,979.86	
9200/730	Dues and Fees (Administrative expense)	136.30	
3321	CO&DS Distributed		93,114.00
3325	Interest on Undistributed CO&DS		3,002.16
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	3,563.55	
3323	CO&DS Withheld for Administration		3,563.55
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	105,000.00	
9200/720	Interest	38,500.00	
9200/730	Dues and Fees	92.23	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		140,892.47
3326	SBE/COBI Bond Interest		20.38
11XX	Cash		2,679.38
To record debt service payments, MVLN withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	23,809.17
Plus:			
CO&DS withheld			140,892.47
Bond interest (revenue on withheld MVLN)			20.38
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			105,000.00
Interest expenditure			38,500.00
Dues and fees (fees on bond interest above)			92.23
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>21,129.79</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO & DS)**  
**Annual Financial Report**  
**Fiscal Year 2010-11**  
**Washington County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2010-11.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A.			
<b>Year-end entries:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	104,073.51	
9200/730	Dues and Fees (Administrative expense)	77.02	
3321	CO&DS Distributed		102,454.00
3325	Interest on Undistributed CO&DS		1,696.53
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	2,102.79	
3323	CO&DS Withheld for Administration		2,102.79
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	25,000.00	
9200/720	Interest	11,250.00	
9200/730	Dues and Fees	23.32	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		35,629.56
3326	SBE/COBI Bond Interest		5.15
11XX	Cash		638.61
To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	7,694.75
Plus:			
CO&DS withheld			35,629.56
Bond interest (revenue on withheld MVL R)			5.15
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			25,000.00
Interest expenditure			11,250.00
Dues and fees (fees on bond interest above)			23.32
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>7,056.14</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

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**BREVARD COMMUNITY COLLEGE**

<b>Entries resulting from bond issuance and refunding:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2010-11.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A.			
<b>Year-end entries:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	243,709.24	
64500	Other Services (Admin Charges - State Treasury)	515.09	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		232,879.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		11,345.33
	Due to Other Agencies		
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	7,746.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		7,746.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	210,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	71,262.50	
64500	Other Services (Admin Charges - SBA)	180.52	
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		275,775.38
48100	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		39.90
102XX	Investments - Cash Equivalent (SBA)		5,627.74
To record debt service payments, MVLRL withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year		\$	33,013.95
Plus:			
Revenue - License Tag Fees Appropriation (MVLRL)			275,775.38
Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)			39.90
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Payment of Debt Principle (SBE Capital Outlay Bonds)			210,000.00
Interest on Debt (SBE Capital Outlay Bonds)			71,262.50
Other Services (Admin Charges - SBA)			180.52
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>27,386.21</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

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**BROWARD COLLEGE**

<b>Entries resulting from bond issuance and refunding:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2010-11.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A.			
<b>Year-end entries:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	438,358.65	
64500	Other Services (Admin Charges - State Treasury)	1,024.19	
42210	Revenue - License Tag Fees Appropriation (MVLN)		416,824.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLN Withheld)		22,558.84
	Due to Other Agencies		
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	15,402.00	
42210	Revenue - License Tag Fees Appropriation (MVLN)		15,402.00
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	400,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	204,500.00	
64500	Other Services (Admin Charges - SBA)	389.21	
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVLN)		594,573.63
48100	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		86.02
102XX	Investments - Cash Equivalent (SBA)		10,229.56
To record debt service payments, MVLN withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year		\$	98,442.58
Plus:			
Revenue - License Tag Fees Appropriation (MVLN)			594,573.63
Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)			86.02
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Payment of Debt Principle (SBE Capital Outlay Bonds)			400,000.00
Interest on Debt (SBE Capital Outlay Bonds)			204,500.00
Other Services (Admin Charges - SBA)			389.21
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>88,213.02</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

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**COLLEGE OF CENTRAL FLORIDA**

<b>Entries resulting from bond issuance and refunding:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2010-11.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A.			
<b>Year-end entries:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	142,344.54	
64500	Other Services (Admin Charges - State Treasury)	249.76	
42210	Revenue - License Tag Fees Appropriation (MVLN)		137,093.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLN Withheld) Due to Other Agencies		5,501.30
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	3,756.00	
42210	Revenue - License Tag Fees Appropriation (MVLN)		3,756.00
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	85,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	26,756.25	
64500	Other Services (Admin Charges - SBA) Accrued Interest Payable	71.71 -	
42210	Revenue - License Tag Fees Appropriation (MVLN)		109,550.94
48100	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		15.85
102XX	Investments - Cash Equivalent (SBA)		2,261.17
To record debt service payments, MVLN withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year		\$	20,289.34
Plus:			
	Revenue - License Tag Fees Appropriation (MVLN)		109,550.94
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		15.85
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		85,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		26,756.25
	Other Services (Admin Charges - SBA)		71.71
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
Ending fund balance		<u>\$</u>	<u>18,028.17</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

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**CHIPOLA COLLEGE**

<b>Entries resulting from bond issuance and refunding:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2010-11.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A.			
<b>Year-end entries:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	13,316.24	
64500	Other Services (Admin Charges - State Treasury)	63.84	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		11,974.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		1,406.08
	Due to Other Agencies		
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	1,020.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		1,020.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	40,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	16,000.00	
64500	Other Services (Admin Charges - SBA)	36.01	
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		55,006.43
48100	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		7.96
102XX	Investments - Cash Equivalent (SBA)		1,021.62
To record debt service payments, MVLRL withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year		\$	15,229.33
Plus:			
Revenue - License Tag Fees Appropriation (MVLRL)			55,006.43
Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)			7.96
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Payment of Debt Principle (SBE Capital Outlay Bonds)			40,000.00
Interest on Debt (SBE Capital Outlay Bonds)			16,000.00
Other Services (Admin Charges - SBA)			36.01
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>14,207.71</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

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**DAYTONA STATE COLLEGE**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2010-11.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	224,164.16	
	Dues and Fees (Issuance costs - underwriter's discount)	1,420.16	
	Dues and Fees (Issuance costs - bond finance/admin charges)	440.17	
	Sale of Refunding Bonds		195,000.00
	Premium on Sale of Refunding Bonds		28,227.60
	Accrued Interest Payable		2,796.89
These entries result from the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A, dated 10/14/2010, which refund the 2001 Series A bonds maturing in 2012 through 2021 and the 2002 Series A bonds maturing in 2013 through 2022.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	107,639.83	
64500	Other Services (Admin Charges - State Treasury)	602.86	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		94,964.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		13,278.69
	Due to Other Agencies		
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	9,066.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		9,066.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	330,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	176,106.01	
64500	Other Services (Admin Charges - SBA)	327.54	
	Accrued Interest Payable	2,796.89	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		500,370.02
48100	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		72.39
102XX	Investments - Cash Equivalent (SBA)		8,788.03
To record debt service payments, MVLRL withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year		\$	95,242.15
Plus:			
Revenue - License Tag Fees Appropriation (MVLRL)			500,370.02
Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)			72.39
Refunded bond proceeds			195,000.00
Premium on refunded bonds			28,227.60
Less:			
Payment of Debt Principle (SBE Capital Outlay Bonds)			330,000.00
Interest on Debt (SBE Capital Outlay Bonds)			176,106.01
Other Services (Admin Charges - SBA)			327.54
Payments to refunded bonds escrow agent			224,164.16
Dues and fees on refunded bonds (admin and underwriter fees)			1,860.33
Ending fund balance		<u>\$</u>	<u>86,454.12</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

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**EDISON STATE COLLEGE**

<b>Entries resulting from bond issuance and refunding:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2010-11.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A.			
<b>Year-end entries:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	136,599.20	
64500	Other Services (Admin Charges - State Treasury)	400.18	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		128,185.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		8,814.38
	Due to Other Agencies		
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	6,018.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		6,018.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	155,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	115,601.25	
64500	Other Services (Admin Charges - SBA)	174.77	
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		266,997.05
48100	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		38.63
102XX	Investments - Cash Equivalent (SBA)		3,740.34
To record debt service payments, MVLRL withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year		\$	78,102.38
Plus:			
Revenue - License Tag Fees Appropriation (MVLRL)			266,997.05
Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)			38.63
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Payment of Debt Principle (SBE Capital Outlay Bonds)			155,000.00
Interest on Debt (SBE Capital Outlay Bonds)			115,601.25
Other Services (Admin Charges - SBA)			174.77
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>74,362.04</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

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**FLORIDA STATE COLLEGE at JACKSONVILLE**

<b>Entries resulting from bond issuance and refunding:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2010-11.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A.			
<b>Year-end entries:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	351,952.20	
64500	Other Services (Admin Charges - State Treasury)	1,157.05	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		327,624.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		25,485.25
	Due to Other Agencies		
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	17,400.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		17,400.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	555,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	273,750.00	
64500	Other Services (Admin Charges - SBA)	533.48	
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		814,975.61
48100	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		117.91
102XX	Investments - Cash Equivalent (SBA)		14,189.96
To record debt service payments, MVLRL withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year		\$	120,203.24
Plus:			
Revenue - License Tag Fees Appropriation (MVLRL)			814,975.61
Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)			117.91
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Payment of Debt Principle (SBE Capital Outlay Bonds)			555,000.00
Interest on Debt (SBE Capital Outlay Bonds)			273,750.00
Other Services (Admin Charges - SBA)			533.48
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>106,013.28</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

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**FLORIDA KEYS COMMUNITY COLLEGE**

<b>Entries resulting from bond issuance and refunding:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2010-11.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A.			
<b>Year-end entries:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	14,654.63	
64500	Other Services (Admin Charges - State Treasury)	42.69	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		13,757.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		940.32
	Due to Other Agencies		
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	714.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		714.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	25,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	8,750.00	
64500	Other Services (Admin Charges - SBA)	21.68	
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		33,129.26
48100	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		4.79
102XX	Investments - Cash Equivalent (SBA)		637.63
To record debt service payments, MVLRL withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year		\$	9,297.00
Plus:			
Revenue - License Tag Fees Appropriation (MVLRL)			33,129.26
Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)			4.79
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Payment of Debt Principle (SBE Capital Outlay Bonds)			25,000.00
Interest on Debt (SBE Capital Outlay Bonds)			8,750.00
Other Services (Admin Charges - SBA)			21.68
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>8,659.37</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

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**GULF COAST STATE COLLEGE**

<b>Entries resulting from bond issuance and refunding:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2010-11.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A.			
<b>Year-end entries:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	66,139.18	
64500	Other Services (Admin Charges - State Treasury)	197.10	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		61,995.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		4,341.28
	Due to Other Agencies		
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	2,964.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		2,964.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	95,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	40,000.00	
64500	Other Services (Admin Charges - SBA)	86.82	
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		132,641.39
48100	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		19.19
102XX	Investments - Cash Equivalent (SBA)		2,426.24
To record debt service payments, MVLRL withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year		\$	42,439.65
Plus:			
Revenue - License Tag Fees Appropriation (MVLRL)			132,641.39
Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)			19.19
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Payment of Debt Principle (SBE Capital Outlay Bonds)			95,000.00
Interest on Debt (SBE Capital Outlay Bonds)			40,000.00
Other Services (Admin Charges - SBA)			86.82
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>40,013.41</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

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**HILLSBOROUGH COMMUNITY COLLEGE**

<b>Entries resulting from bond issuance and refunding:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2010-11.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A.			
<b>Year-end entries:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	434,998.01	
64500	Other Services (Admin Charges - State Treasury)	778.41	
42210	Revenue - License Tag Fees Appropriation (MVLN)		418,631.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLN Withheld)		17,145.42
	Due to Other Agencies		
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	11,706.00	
42210	Revenue - License Tag Fees Appropriation (MVLN)		11,706.00
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	235,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	118,550.00	
64500	Other Services (Admin Charges - SBA)	229.15	
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVLN)		350,063.02
48100	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		50.65
102XX	Investments - Cash Equivalent (SBA)		3,665.48
To record debt service payments, MVLN withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year		\$	6,688.85
Plus:			
Revenue - License Tag Fees Appropriation (MVLN)			350,063.02
Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)			50.65
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Payment of Debt Principle (SBE Capital Outlay Bonds)			235,000.00
Interest on Debt (SBE Capital Outlay Bonds)			118,550.00
Other Services (Admin Charges - SBA)			229.15
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>3,023.37</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

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**INDIAN RIVER STATE COLLEGE**

<b>Entries resulting from bond issuance and refunding:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2010-11.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A.			
<b>Year-end entries:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	141,419.54	
64500	Other Services (Admin Charges - State Treasury)	548.20	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		129,893.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		12,074.74
	Due to Other Agencies		
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	8,250.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		8,250.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	280,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	137,906.25	
64500	Other Services (Admin Charges - SBA)	269.60	
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		411,856.90
48100	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		59.59
102XX	Investments - Cash Equivalent (SBA)		6,259.36
To record debt service payments, MVLRL withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year		\$	109,453.50
Plus:			
Revenue - License Tag Fees Appropriation (MVLRL)			411,856.90
Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)			59.59
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Payment of Debt Principle (SBE Capital Outlay Bonds)			280,000.00
Interest on Debt (SBE Capital Outlay Bonds)			137,906.25
Other Services (Admin Charges - SBA)			269.60
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>103,194.14</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

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**FLORIDA GATEWAY COLLEGE**

<b>Entries resulting from bond issuance and refunding:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2010-11.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A.			
<b>Year-end entries:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	118,248.93	
64500	Other Services (Admin Charges - State Treasury)	97.35	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		116,202.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		2,144.28
	Due to Other Agencies		
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	1,769.58	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		1,769.58
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	Other Services (Admin Charges - SBA)	-	
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		-
48100	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
To record debt service payments, MVLRL withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year		\$	-
Plus:			
Revenue - License Tag Fees Appropriation (MVLRL)			-
Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Payment of Debt Principle (SBE Capital Outlay Bonds)			-
Interest on Debt (SBE Capital Outlay Bonds)			-
Other Services (Admin Charges - SBA)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>-</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

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**LAKE-SUMTER COMMUNITY COLLEGE**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2010-11.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	76,016.49	
64500	Other Services (Admin Charges - State Treasury)	120.49	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		73,483.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		2,653.98
	Due to Other Agencies		
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	1,812.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		1,812.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	30,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	16,250.00	
64500	Other Services (Admin Charges - SBA)	29.48	
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		45,505.19
48100	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		657.07
102XX	Investments - Cash Equivalent (SBA)		117.22
To record debt service payments, MVLRL withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year		\$	117.22
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		45,505.19
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		657.07
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		30,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		16,250.00
	Other Services (Admin Charges - SBA)		29.48
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
Ending fund balance		<u>\$</u>	<u>-</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

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**STATE COLLEGE of FLORIDA, MANATEE-SARASOTA**

<b>Entries resulting from bond issuance and refunding:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2010-11.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A.			
<b>Year-end entries:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	337,202.01	
64500	Other Services (Admin Charges - State Treasury)	334.35	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		330,172.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		7,364.36
	Due to Other Agencies		
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	5,028.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		5,028.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	Other Services (Admin Charges - SBA)	-	
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		-
48100	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
To record debt service payments, MVLRL withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year		\$	-
Plus:			
Revenue - License Tag Fees Appropriation (MVLRL)			-
Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Payment of Debt Principle (SBE Capital Outlay Bonds)			-
Interest on Debt (SBE Capital Outlay Bonds)			-
Other Services (Admin Charges - SBA)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>-</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

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**MIAMI DADE COLLEGE**

<b>Entries resulting from bond issuance and refunding:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2010-11.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A.			
<b>Year-end entries:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	849,229.06	
64500	Other Services (Admin Charges - State Treasury)	1,979.34	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		807,611.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		43,597.40
	Due to Other Agencies		
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	29,766.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		29,766.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	925,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	246,368.75	
64500	Other Services (Admin Charges - SBA)	750.83	
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		1,147,023.40
48100	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		165.95
102XX	Investments - Cash Equivalent (SBA)		24,930.23
To record debt service payments, MVLRL withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year		\$	120,305.79
Plus:			
Revenue - License Tag Fees Appropriation (MVLRL)			1,147,023.40
Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)			165.95
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Payment of Debt Principle (SBE Capital Outlay Bonds)			925,000.00
Interest on Debt (SBE Capital Outlay Bonds)			246,368.75
Other Services (Admin Charges - SBA)			750.83
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>95,375.56</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

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**NORTH FLORIDA COMMUNITY COLLEGE**

<b>Entries resulting from bond issuance and refunding:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2010-11.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A.			
<b>Year-end entries:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	46,207.90	
64500	Other Services (Admin Charges - State Treasury)	39.90	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		45,369.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		878.80
	Due to Other Agencies		
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	690.90	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		690.90
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	Other Services (Admin Charges - SBA)	-	
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		-
48100	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
To record debt service payments, MVLRL withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year		\$	-
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		-
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		-
	Interest on Debt (SBE Capital Outlay Bonds)		-
	Other Services (Admin Charges - SBA)		-
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
Ending fund balance		<u>\$</u>	<u>-</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

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**NORTHWEST FLORIDA STATE COLLEGE**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2010-11.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	27,200.63	
64500	Other Services (Admin Charges - State Treasury)	202.68	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		22,939.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		4,464.31
	Due to Other Agencies		
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	3,048.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		3,048.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	135,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	45,762.50	
64500	Other Services (Admin Charges - SBA)	116.00	
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		177,212.73
48100	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		25.64
102XX	Investments - Cash Equivalent (SBA)		3,640.13
To record debt service payments, MVLRL withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year		\$	25,625.01
Plus:			
Revenue - License Tag Fees Appropriation (MVLRL)			177,212.73
Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)			25.64
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Payment of Debt Principle (SBE Capital Outlay Bonds)			135,000.00
Interest on Debt (SBE Capital Outlay Bonds)			45,762.50
Other Services (Admin Charges - SBA)			116.00
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>21,984.88</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

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**PALM BEACH STATE COLLEGE**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2010-11.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A.			
<b>Year-end entries:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	291,755.54	
64500	Other Services (Admin Charges - State Treasury)	715.38	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		276,714.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		15,756.92
	Due to Other Agencies		
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	10,758.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		10,758.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	255,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	181,050.00	
64500	Other Services (Admin Charges - SBA)	281.30	
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		429,727.93
48100	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		62.17
102XX	Investments - Cash Equivalent (SBA)		6,541.20
To record debt service payments, MVLRL withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year		\$	99,186.62
Plus:			
Revenue - License Tag Fees Appropriation (MVLRL)			429,727.93
Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)			62.17
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Payment of Debt Principle (SBE Capital Outlay Bonds)			255,000.00
Interest on Debt (SBE Capital Outlay Bonds)			181,050.00
Other Services (Admin Charges - SBA)			281.30
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>92,645.42</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

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**PASCO-HERNANDO COMMUNITY COLLEGE**

<b>Entries resulting from bond issuance and refunding:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	2,611,824.10	
	Dues and Fees (Issuance costs - underwriter's discount)	16,611.15	
	Dues and Fees (Issuance costs - bond finance/admin charges)	4,849.60	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		2,435,000.00
	Premium on Sale of Bonds		198,284.85
Refers to the new money portion of the SBE Capital Outlay Bonds, 2010 Series A, dated and delivered 10/14/2010.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A.			
<b>Year-end entries:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	155,033.33	
64500	Other Services (Admin Charges - State Treasury)	286.47	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		149,010.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		6,309.80
	Due to Other Agencies		
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	4,308.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		4,308.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	60,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	22,406.57	
64500	Other Services (Admin Charges - SBA)	87.64	
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		133,881.57
48100	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		19.37
102XX	Investi	51,406.73	
To record debt service payments, MVLRL withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year		\$	-
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		133,881.57
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		19.37
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		60,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		22,406.57
	Other Services (Admin Charges - SBA)		87.64
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
Ending fund balance		<u>\$</u>	<u>51,406.73</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

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**PENSACOLA STATE COLLEGE**

<b>Entries resulting from bond issuance and refunding:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2010-11.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A.			
<b>Year-end entries:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	81,689.14	
64500	Other Services (Admin Charges - State Treasury)	359.08	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		74,139.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		7,909.22
	Due to Other Agencies		
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	6,591.78	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		6,591.78
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	245,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	119,650.00	
64500	Other Services (Admin Charges - SBA)	234.82	
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		358,721.43
48100	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		51.90
102XX	Investments - Cash Equivalent (SBA)		6,111.49
To record debt service payments, MVLRL withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year		\$	52,527.86
Plus:			
Revenue - License Tag Fees Appropriation (MVLRL)			358,721.43
Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)			51.90
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Payment of Debt Principle (SBE Capital Outlay Bonds)			245,000.00
Interest on Debt (SBE Capital Outlay Bonds)			119,650.00
Other Services (Admin Charges - SBA)			234.82
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>46,416.37</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

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**POLK STATE COLLEGE**

<b>Entries resulting from bond issuance and refunding:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2010-11.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A.			
<b>Year-end entries:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	136,324.26	
64500	Other Services (Admin Charges - State Treasury)	252.56	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		131,014.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		5,562.82
	Due to Other Agencies		
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	3,798.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		3,798.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	85,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	35,500.00	
64500	Other Services (Admin Charges - SBA)	77.50	
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		118,388.00
48100	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		17.13
102XX	Investments - Cash Equivalent (SBA)		2,172.37
To record debt service payments, MVLRL withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year		\$	18,947.25
Plus:			
Revenue - License Tag Fees Appropriation (MVLRL)			118,388.00
Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)			17.13
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Payment of Debt Principle (SBE Capital Outlay Bonds)			85,000.00
Interest on Debt (SBE Capital Outlay Bonds)			35,500.00
Other Services (Admin Charges - SBA)			77.50
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>16,774.88</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

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**ST. JOHNS RIVER STATE COLLEGE**

<b>Entries resulting from bond issuance and refunding:</b>		<u><b>Debit</b></u>	<u><b>Credit</b></u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2010-11.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A.			
<b>Year-end entries:</b>		<u><b>Debit</b></u>	<u><b>Credit</b></u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	191,537.18	
64500	Other Services (Admin Charges - State Treasury)	189.92	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		187,544.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		4,183.10
	Due to Other Agencies		
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	2,856.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		2,856.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	Other Services (Admin Charges - SBA)	-	
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		-
48100	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
To record debt service payments, MVLRL withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year		\$	-
Plus:			
Revenue - License Tag Fees Appropriation (MVLRL)			-
Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Payment of Debt Principle (SBE Capital Outlay Bonds)			-
Interest on Debt (SBE Capital Outlay Bonds)			-
Other Services (Admin Charges - SBA)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>-</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

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**ST. PETERSBURG COLLEGE**

<b>Entries resulting from bond issuance and refunding:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,746,094.27	
	Dues and Fees (Issuance costs - underwriter's discount)	11,221.91	
	Dues and Fees (Issuance costs - bond finance/admin charges)	3,276.22	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		1,645,000.00
	Premium on Sale of Bonds		115,592.40
Refers to the new money portion of the SBE Capital Outlay Bonds, 2010 Series A, dated and delivered 10/14/2010.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A.			
<b>Year-end entries:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	195,391.81	
64500	Other Services (Admin Charges - State Treasury)	691.04	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		180,862.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		15,220.85
	Due to Other Agencies		
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	10,392.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		10,392.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	330,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	143,177.75	
64500	Other Services (Admin Charges - SBA)	328.31	
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		501,545.99
48100	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		72.56
102XX	Invest	28,112.49	
To record debt service payments, MVLRL withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year		\$	69,596.72
Plus:			
Revenue - License Tag Fees Appropriation (MVLRL)			501,545.99
Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)			72.56
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Payment of Debt Principle (SBE Capital Outlay Bonds)			330,000.00
Interest on Debt (SBE Capital Outlay Bonds)			143,177.75
Other Services (Admin Charges - SBA)			328.31
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>97,709.21</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

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**SANTA FE COLLEGE**

<b>Entries resulting from bond issuance and refunding:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2010-11.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A.			
<b>Year-end entries:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	169,824.55	
64500	Other Services (Admin Charges - State Treasury)	452.85	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		160,303.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		9,974.40
	Due to Other Agencies		
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	6,810.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		6,810.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	225,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	67,825.00	
64500	Other Services (Admin Charges - SBA)	187.80	
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		286,887.42
48100	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		41.51
102XX	Investments - Cash Equivalent (SBA)		6,083.87
To record debt service payments, MVLRL withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year		\$	41,475.14
Plus:			
Revenue - License Tag Fees Appropriation (MVLRL)			286,887.42
Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)			41.51
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Payment of Debt Principle (SBE Capital Outlay Bonds)			225,000.00
Interest on Debt (SBE Capital Outlay Bonds)			67,825.00
Other Services (Admin Charges - SBA)			187.80
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>35,391.27</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

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**SEMINOLE STATE COLLEGE of FLORIDA**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2010-11.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	326,317.75	
	Dues and Fees (Issuance costs - underwriter's discount)	2,039.21	
	Dues and Fees (Issuance costs - bond finance/admin charges)	632.04	
	Sale of Refunding Bonds		280,000.00
	Premium on Sale of Refunding Bonds		45,326.50
	Accrued Interest Payable		3,662.50
These entries result from the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A, dated 10/14/2010, which refund the 2001 Series A bonds maturing in 2012 through 2021 and the 2002 Series A bonds maturing in 2013 through 2022.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	187,491.70	
64500	Other Services (Admin Charges - State Treasury)	549.40	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		175,940.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld) Due to Other Agencies		12,101.10
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	8,262.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		8,262.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	255,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	114,759.52	
64500	Other Services (Admin Charges - SBA)	239.97	
	Accrued Interest Payable	3,662.50	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		366,597.75
48100	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		53.04
102XX	Investments - Cash Equivalent (SBA)		7,011.20
To record debt service payments, MVLRL withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year		\$	72,643.52
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		366,597.75
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		53.04
	Refunded bond proceeds		280,000.00
	Premium on refunded bonds		45,326.50
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		255,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		114,759.52
	Other Services (Admin Charges - SBA)		239.97
	Payments to refunded bonds escrow agent		326,317.75
	Dues and fees on refunded bonds (admin and underwriter fees)		2,671.25
Ending fund balance		<u>\$</u>	<u>65,632.32</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

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**SOUTH FLORIDA COMMUNITY COLLEGE**

<b>Entries resulting from bond issuance and refunding:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2010-11.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A.			
<b>Year-end entries:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	142,000.93	
64500	Other Services (Admin Charges - State Treasury)	126.08	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		139,350.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		2,777.01
	Due to Other Agencies		
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	2,122.08	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		2,122.08
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	Other Services (Admin Charges - SBA)	-	
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		-
48100	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
To record debt service payments, MVLRL withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year		\$	-
Plus:			
Revenue - License Tag Fees Appropriation (MVLRL)			-
Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Payment of Debt Principle (SBE Capital Outlay Bonds)			-
Interest on Debt (SBE Capital Outlay Bonds)			-
Other Services (Admin Charges - SBA)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>-</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

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**TALLAHASSEE COMMUNITY COLLEGE**

<b>Entries resulting from bond issuance and refunding:</b>		<u><b>Debit</b></u>	<u><b>Credit</b></u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	625,097.83	
	Dues and Fees (Issuance costs - underwriter's discount)	3,990.77	
	Dues and Fees (Issuance costs - bond finance/admin charges)	1,165.10	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		585,000.00
	Premium on Sale of Bonds		45,253.70
Refers to the new money portion of the SBE Capital Outlay Bonds, 2010 Series A, dated and delivered 10/14/2010.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A.			
<b>Year-end entries:</b>		<u><b>Debit</b></u>	<u><b>Credit</b></u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	91,906.39	
64500	Other Services (Admin Charges - State Treasury)	466.01	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		82,108.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		10,264.40
	Due to Other Agencies		
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	7,008.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		7,008.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	200,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	169,756.09	
64500	Other Services (Admin Charges - SBA)	247.49	
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		378,084.32
48100	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		54.70
102XX	Investments - Cash Equivalent (SBA)	8,135.44	
To record debt service payments, MVLRL withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year		\$	116,929.40
Plus:			
Revenue - License Tag Fees Appropriation (MVLRL)			378,084.32
Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)			54.70
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Payment of Debt Principle (SBE Capital Outlay Bonds)			200,000.00
Interest on Debt (SBE Capital Outlay Bonds)			169,756.09
Other Services (Admin Charges - SBA)			247.49
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>125,064.84</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

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**VALENCIA COLLEGE**

<b>Entries resulting from bond issuance and refunding:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	3,385,136.13	
	Dues and Fees (Issuance costs - underwriter's discount)	21,420.57	
	Dues and Fees (Issuance costs - bond finance/admin charges)	6,253.70	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		3,140,000.00
	Premium on Sale of Bonds		272,810.40
Refers to the new money portion of the SBE Capital Outlay Bonds, 2010 Series A, dated and delivered 10/14/2010.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2010 Series A.			
<b>Year-end entries:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	393,587.61	
64500	Other Services (Admin Charges - State Treasury)	1,058.11	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		371,339.96
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		23,305.76
	Due to Other Agencies		
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 03/18/2011 and/or 06/28/2011; net interest earnings wired on 6/24/2011.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	15,912.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		15,912.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	425,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	189,595.95	
64500	Other Services (Admin Charges - SBA)	441.19	
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		673,542.28
48100	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		97.45
102XX	Investi	58,602.59	
To record debt service payments, MVLRL withheld for debt service, investment earnings, and related fees.			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year		\$	75,567.66
Plus:			
Revenue - License Tag Fees Appropriation (MVLRL)			673,542.28
Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)			97.45
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Payment of Debt Principle (SBE Capital Outlay Bonds)			425,000.00
Interest on Debt (SBE Capital Outlay Bonds)			189,595.95
Other Services (Admin Charges - SBA)			441.19
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>134,170.25</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			