

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

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|---|---|--------------|-------------------|
| <u>Fund 310 Capital Projects, COBI Bonds</u> | | | |
| <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. | | | |
| <u>Fund 210 Debt Service Bond Refunding</u> | | | |
| <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. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| <u>Fund 360 Capital Projects, CO&DS</u> | | | |
| <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. | | | |
| <u>Fund 100 General Fund</u> | | | |
| <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 MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. | | | |
| <u>Fund 210 Debt Service, SBE/COBI Bonds</u> | | | |
| <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, MVLR withheld for debt service, investment earnings, and related fees. | | | |
| <u>Reconciliation of activity in fund 210, Debt Service:</u> | | | |
| Beginning fund balance as provided in prior school year | | \$ | 145,244.14 |
| Plus: | | | |
| CO&DS withheld | | | 891,060.40 |
| Bond interest (revenue on withheld MVLR) | | | 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

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|---|---|---------------------|----------------------|
| <u>Fund 310 Capital Projects, COBI Bonds</u> | | | |
| <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. | | | |
| <u>Fund 210 Debt Service Bond Refunding</u> | | | |
| <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. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| <u>Fund 360 Capital Projects, CO&DS</u> | | | |
| <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. | | | |
| <u>Fund 100 General Fund</u> | | | |
| <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 MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. | | | |
| <u>Fund 210 Debt Service, SBE/COBI Bonds</u> | | | |
| <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, MVLR withheld for debt service, investment earnings, and related fees. | | | |
| <u>Reconciliation of activity in fund 210, Debt Service:</u> | | | |
| Beginning fund balance as provided in prior school year | | \$ | 15,403.51 |
| Plus: | | | |
| CO&DS withheld | | | 105,559.80 |
| Bond interest (revenue on withheld MVLR) | | | 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

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|---|---|---------------------|----------------------|
| <u>Fund 310 Capital Projects, COBI Bonds</u> | | | |
| <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. | | | |
| <u>Fund 210 Debt Service Bond Refunding</u> | | | |
| <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. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| <u>Fund 360 Capital Projects, CO&DS</u> | | | |
| <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. | | | |
| <u>Fund 100 General Fund</u> | | | |
| <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 MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. | | | |
| <u>Fund 210 Debt Service, SBE/COBI Bonds</u> | | | |
| <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, MVLR withheld for debt service, investment earnings, and related fees. | | | |
| <u>Reconciliation of activity in fund 210, Debt Service:</u> | | | |
| Beginning fund balance as provided in prior school year | | \$ | 153,805.12 |
| Plus: | | | |
| CO&DS withheld | | | 814,502.09 |
| Bond interest (revenue on withheld MVLR) | | | 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

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|---|---|---------------------|----------------------|
| <u>Fund 310 Capital Projects, COBI Bonds</u> | | | |
| <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. | | | |
| <u>Fund 210 Debt Service Bond Refunding</u> | | | |
| <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. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| <u>Fund 360 Capital Projects, CO&DS</u> | | | |
| <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. | | | |
| <u>Fund 100 General Fund</u> | | | |
| <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 MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. | | | |
| <u>Fund 210 Debt Service, SBE/COBI Bonds</u> | | | |
| <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, MVLR withheld for debt service, investment earnings, and related fees. | | | |
| <u>Reconciliation of activity in fund 210, Debt Service:</u> | | | |
| Beginning fund balance as provided in prior school year | | \$ | 13,948.40 |
| Plus: | | | |
| CO&DS withheld | | | 113,645.20 |
| Bond interest (revenue on withheld MVLR) | | | 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

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|---|---|--------------|-------------------|
| <u>Fund 310 Capital Projects, COBI Bonds</u> | | | |
| <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. | | | |
| <u>Fund 210 Debt Service Bond Refunding</u> | | | |
| <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. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| <u>Fund 360 Capital Projects, CO&DS</u> | | | |
| <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. | | | |
| <u>Fund 100 General Fund</u> | | | |
| <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 MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. | | | |
| <u>Fund 210 Debt Service, SBE/COBI Bonds</u> | | | |
| <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, MVLR withheld for debt service, investment earnings, and related fees. | | | |
| <u>Reconciliation of activity in fund 210, Debt Service:</u> | | | |
| 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 MVLR) | | | 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>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

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|---|---|--------------|------------------------|
| <u>Fund 310 Capital Projects, COBI Bonds</u> | | | |
| <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. | | | |
| <u>Fund 210 Debt Service Bond Refunding</u> | | | |
| <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. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| <u>Fund 360 Capital Projects, CO&DS</u> | | | |
| <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. | | | |
| <u>Fund 100 General Fund</u> | | | |
| <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. | | | |
| <u>Fund 210 Debt Service, SBE/COBI Bonds</u> | | | |
| <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. | | | |
| <u>Reconciliation of activity in fund 210, Debt Service:</u> | | | |
| 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

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|---|---|---------------------|----------------------|
| <u>Fund 310 Capital Projects, COBI Bonds</u> | | | |
| <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. | | | |
| <u>Fund 210 Debt Service Bond Refunding</u> | | | |
| <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. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| <u>Fund 360 Capital Projects, CO&DS</u> | | | |
| <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. | | | |
| <u>Fund 100 General Fund</u> | | | |
| <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. | | | |
| <u>Fund 210 Debt Service, SBE/COBI Bonds</u> | | | |
| <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. | | | |
| <u>Reconciliation of activity in fund 210, Debt Service:</u> | | | |
| 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)
Annual Financial Report
Fiscal Year 2010-11
Charlotte County School District

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|---|---|---------------------|----------------------|
| <u>Fund 310 Capital Projects, COBI Bonds</u> | | | |
| <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. | | | |
| <u>Fund 210 Debt Service Bond Refunding</u> | | | |
| <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. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| <u>Fund 360 Capital Projects, CO&DS</u> | | | |
| <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. | | | |
| <u>Fund 100 General Fund</u> | | | |
| <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 MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. | | | |
| <u>Fund 210 Debt Service, SBE/COBI Bonds</u> | | | |
| <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, MVLR withheld for debt service, investment earnings, and related fees. | | | |
| <u>Reconciliation of activity in fund 210, Debt Service:</u> | | | |
| Beginning fund balance as provided in prior school year | | \$ | 108,442.08 |
| Plus: | | | |
| CO&DS withheld | | | 573,046.84 |
| Bond interest (revenue on withheld MVLR) | | | 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)
Annual Financial Report
Fiscal Year 2010-11
Citrus County School District

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|---|---|---------------------|----------------------|
| <u>Fund 310 Capital Projects, COBI Bonds</u> | | | |
| <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. | | | |
| <u>Fund 210 Debt Service Bond Refunding</u> | | | |
| <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. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| <u>Fund 360 Capital Projects, CO&DS</u> | | | |
| <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. | | | |
| <u>Fund 100 General Fund</u> | | | |
| <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 MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. | | | |
| <u>Fund 210 Debt Service, SBE/COBI Bonds</u> | | | |
| <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, MVLR withheld for debt service, investment earnings, and related fees. | | | |
| <u>Reconciliation of activity in fund 210, Debt Service:</u> | | | |
| Beginning fund balance as provided in prior school year | | \$ | 97,085.03 |
| Plus: | | | |
| CO&DS withheld | | | 522,915.40 |
| Bond interest (revenue on withheld MVLR) | | | 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
Fiscal Year 2010-11
Clay County School District

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|---|---|---------------------|----------------------|
| <u>Fund 310 Capital Projects, COBI Bonds</u> | | | |
| <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. | | | |
| <u>Fund 210 Debt Service Bond Refunding</u> | | | |
| <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. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| <u>Fund 360 Capital Projects, CO&DS</u> | | | |
| <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. | | | |
| <u>Fund 100 General Fund</u> | | | |
| <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 MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. | | | |
| <u>Fund 210 Debt Service, SBE/COBI Bonds</u> | | | |
| <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, MVLR withheld for debt service, investment earnings, and related fees. | | | |
| <u>Reconciliation of activity in fund 210, Debt Service:</u> | | | |
| Beginning fund balance as provided in prior school year | | \$ | 158,636.19 |
| Plus: | | | |
| CO&DS withheld | | | 967,913.09 |
| Bond interest (revenue on withheld MVLR) | | | 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
Fiscal Year 2010-11
Collier County School District

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|---|---|---------------------|----------------------|
| <u>Fund 310 Capital Projects, COBI Bonds</u> | | | |
| <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. | | | |
| <u>Fund 210 Debt Service Bond Refunding</u> | | | |
| <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. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| <u>Fund 360 Capital Projects, CO&DS</u> | | | |
| <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. | | | |
| <u>Fund 100 General Fund</u> | | | |
| <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 MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. | | | |
| <u>Fund 210 Debt Service, SBE/COBI Bonds</u> | | | |
| <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, MVLR withheld for debt service, investment earnings, and related fees. | | | |
| <u>Reconciliation of activity in fund 210, Debt Service:</u> | | | |
| 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 MVLR) | | | 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
Fiscal Year 2010-11
Columbia County School District

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|---|---|---------------------|----------------------|
| <u>Fund 310 Capital Projects, COBI Bonds</u> | | | |
| <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. | | | |
| <u>Fund 210 Debt Service Bond Refunding</u> | | | |
| <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. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| <u>Fund 360 Capital Projects, CO&DS</u> | | | |
| <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. | | | |
| <u>Fund 100 General Fund</u> | | | |
| <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 MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. | | | |
| <u>Fund 210 Debt Service, SBE/COBI Bonds</u> | | | |
| <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, MVLR withheld for debt service, investment earnings, and related fees. | | | |
| <u>Reconciliation of activity in fund 210, Debt Service:</u> | | | |
| Beginning fund balance as provided in prior school year | | \$ | 47,555.89 |
| Plus: | | | |
| CO&DS withheld | | | 270,157.78 |
| Bond interest (revenue on withheld MVLR) | | | 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
Fiscal Year 2010-11
Dade County School District

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|---|---|---------------------|------------------------|
| <u>Fund 310 Capital Projects, COBI Bonds</u> | | | |
| <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. | | | |
| <u>Fund 210 Debt Service Bond Refunding</u> | | | |
| <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. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| <u>Fund 360 Capital Projects, CO&DS</u> | | | |
| <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. | | | |
| <u>Fund 100 General Fund</u> | | | |
| <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 MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. | | | |
| <u>Fund 210 Debt Service, SBE/COBI Bonds</u> | | | |
| <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, MVLN withheld for debt service, investment earnings, and related fees. | | | |
| <u>Reconciliation of activity in fund 210, Debt Service:</u> | | | |
| 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 MVLN) | | | 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) | | | <u>13,737.81</u> |
| Ending fund balance | | | <u>\$ 2,122,718.03</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
DeSoto County School District

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|---|---|---------------------|----------------------|
| <u>Fund 310 Capital Projects, COBI Bonds</u> | | | |
| <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. | | | |
| <u>Fund 210 Debt Service Bond Refunding</u> | | | |
| <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. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| <u>Fund 360 Capital Projects, CO&DS</u> | | | |
| <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. | | | |
| <u>Fund 100 General Fund</u> | | | |
| <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 MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. | | | |
| <u>Fund 210 Debt Service, SBE/COBI Bonds</u> | | | |
| <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, MVLR withheld for debt service, investment earnings, and related fees. | | | |
| <u>Reconciliation of activity in fund 210, Debt Service:</u> | | | |
| Beginning fund balance as provided in prior school year | | \$ | 28,945.32 |
| Plus: | | | |
| CO&DS withheld | | | 152,493.80 |
| Bond interest (revenue on withheld MVLR) | | | 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)
Annual Financial Report
Fiscal Year 2010-11
Dixie County School District

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|---|---|---------------------|----------------------|
| <u>Fund 310 Capital Projects, COBI Bonds</u> | | | |
| <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. | | | |
| <u>Fund 210 Debt Service Bond Refunding</u> | | | |
| <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. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| <u>Fund 360 Capital Projects, CO&DS</u> | | | |
| <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. | | | |
| <u>Fund 100 General Fund</u> | | | |
| <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 MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. | | | |
| <u>Fund 210 Debt Service, SBE/COBI Bonds</u> | | | |
| <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, MVLR withheld for debt service, investment earnings, and related fees. | | | |
| <u>Reconciliation of activity in fund 210, Debt Service:</u> | | | |
| Beginning fund balance as provided in prior school year | | \$ | 14,964.67 |
| Plus: | | | |
| CO&DS withheld | | | 63,374.66 |
| Bond interest (revenue on withheld MVLR) | | | 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)
Annual Financial Report
Fiscal Year 2010-11
Duval County School District

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|---|---|---------------------|----------------------|
| <u>Fund 310 Capital Projects, COBI Bonds</u> | | | |
| <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. | | | |
| <u>Fund 210 Debt Service Bond Refunding</u> | | | |
| <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. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| <u>Fund 360 Capital Projects, CO&DS</u> | | | |
| <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. | | | |
| <u>Fund 100 General Fund</u> | | | |
| <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 MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. | | | |
| <u>Fund 210 Debt Service, SBE/COBI Bonds</u> | | | |
| <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, MVLR withheld for debt service, investment earnings, and related fees. | | | |
| <u>Reconciliation of activity in fund 210, Debt Service:</u> | | | |
| 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 MVLR) | | | 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

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|---|---|---------------------|----------------------|
| <u>Fund 310 Capital Projects, COBI Bonds</u> | | | |
| <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. | | | |
| <u>Fund 210 Debt Service Bond Refunding</u> | | | |
| <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. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| <u>Fund 360 Capital Projects, CO&DS</u> | | | |
| <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. | | | |
| <u>Fund 100 General Fund</u> | | | |
| <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. | | | |
| <u>Fund 210 Debt Service, SBE/COBI Bonds</u> | | | |
| <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. | | | |
| <u>Reconciliation of activity in fund 210, Debt Service:</u> | | | |
| 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

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|---|---|---------------------|----------------------|
| <u>Fund 310 Capital Projects, COBI Bonds</u> | | | |
| <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. | | | |
| <u>Fund 210 Debt Service Bond Refunding</u> | | | |
| <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. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| <u>Fund 360 Capital Projects, CO&DS</u> | | | |
| <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. | | | |
| <u>Fund 100 General Fund</u> | | | |
| <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 MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. | | | |
| <u>Fund 210 Debt Service, SBE/COBI Bonds</u> | | | |
| <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, MVLR withheld for debt service, investment earnings, and related fees. | | | |
| <u>Reconciliation of activity in fund 210, Debt Service:</u> | | | |
| Beginning fund balance as provided in prior school year | | \$ | 63,581.99 |
| Plus: | | | |
| CO&DS withheld | | | 260,376.29 |
| Bond interest (revenue on withheld MVLR) | | | 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

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|---|---|---------------------|----------------------|
| <u>Fund 310 Capital Projects, COBI Bonds</u> | | | |
| <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. | | | |
| <u>Fund 210 Debt Service Bond Refunding</u> | | | |
| <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. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| <u>Fund 360 Capital Projects, CO&DS</u> | | | |
| <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. | | | |
| <u>Fund 100 General Fund</u> | | | |
| <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 MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. | | | |
| <u>Fund 210 Debt Service, SBE/COBI Bonds</u> | | | |
| <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. | | | |
| <u>Reconciliation of activity in fund 210, Debt Service:</u> | | | |
| 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)
Annual Financial Report
Fiscal Year 2010-11
Gadsden County School District

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|---|---|---------------------|----------------------|
| <u>Fund 310 Capital Projects, COBI Bonds</u> | | | |
| <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. | | | |
| <u>Fund 210 Debt Service Bond Refunding</u> | | | |
| <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. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| <u>Fund 360 Capital Projects, CO&DS</u> | | | |
| <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. | | | |
| <u>Fund 100 General Fund</u> | | | |
| <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 MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. | | | |
| <u>Fund 210 Debt Service, SBE/COBI Bonds</u> | | | |
| <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, MVLR withheld for debt service, investment earnings, and related fees. | | | |
| <u>Reconciliation of activity in fund 210, Debt Service:</u> | | | |
| Beginning fund balance as provided in prior school year | | \$ | 44,642.23 |
| Plus: | | | |
| CO&DS withheld | | | 240,705.09 |
| Bond interest (revenue on withheld MVLR) | | | 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

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|---|---|---------------------|----------------------|
| <u>Fund 310 Capital Projects, COBI Bonds</u> | | | |
| <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. | | | |
| <u>Fund 210 Debt Service Bond Refunding</u> | | | |
| <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. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| <u>Fund 360 Capital Projects, CO&DS</u> | | | |
| <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. | | | |
| <u>Fund 100 General Fund</u> | | | |
| <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 MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. | | | |
| <u>Fund 210 Debt Service, SBE/COBI Bonds</u> | | | |
| <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, MVLR withheld for debt service, investment earnings, and related fees. | | | |
| <u>Reconciliation of activity in fund 210, Debt Service:</u> | | | |
| Beginning fund balance as provided in prior school year | | \$ | 14,441.51 |
| Plus: | | | |
| CO&DS withheld | | | 75,884.75 |
| Bond interest (revenue on withheld MVLR) | | | 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)
Annual Financial Report
Fiscal Year 2010-11
Glades County School District

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|---|---|---------------------|----------------------|
| <u>Fund 310 Capital Projects, COBI Bonds</u> | | | |
| <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. | | | |
| <u>Fund 210 Debt Service Bond Refunding</u> | | | |
| <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. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| <u>Fund 360 Capital Projects, CO&DS</u> | | | |
| <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. | | | |
| <u>Fund 100 General Fund</u> | | | |
| <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 MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. | | | |
| <u>Fund 210 Debt Service, SBE/COBI Bonds</u> | | | |
| <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. | | | |
| <u>Reconciliation of activity in fund 210, Debt Service:</u> | | | |
| 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)
Annual Financial Report
Fiscal Year 2010-11
Gulf County School District

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|---|---|---------------------|----------------------|
| <u>Fund 310 Capital Projects, COBI Bonds</u> | | | |
| <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. | | | |
| <u>Fund 210 Debt Service Bond Refunding</u> | | | |
| <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. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| <u>Fund 360 Capital Projects, CO&DS</u> | | | |
| <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. | | | |
| <u>Fund 100 General Fund</u> | | | |
| <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 MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. | | | |
| <u>Fund 210 Debt Service, SBE/COBI Bonds</u> | | | |
| <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, MVLR withheld for debt service, investment earnings, and related fees. | | | |
| <u>Reconciliation of activity in fund 210, Debt Service:</u> | | | |
| Beginning fund balance as provided in prior school year | | \$ | 19,918.98 |
| Plus: | | | |
| CO&DS withheld | | | 71,883.55 |
| Bond interest (revenue on withheld MVLR) | | | 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
Fiscal Year 2010-11
Hamilton County School District

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|---|---|---------------------|----------------------|
| <u>Fund 310 Capital Projects, COBI Bonds</u> | | | |
| <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. | | | |
| <u>Fund 210 Debt Service Bond Refunding</u> | | | |
| <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. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| <u>Fund 360 Capital Projects, CO&DS</u> | | | |
| <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. | | | |
| <u>Fund 100 General Fund</u> | | | |
| <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 MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. | | | |
| <u>Fund 210 Debt Service, SBE/COBI Bonds</u> | | | |
| <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, MVLR withheld for debt service, investment earnings, and related fees. | | | |
| <u>Reconciliation of activity in fund 210, Debt Service:</u> | | | |
| Beginning fund balance as provided in prior school year | | \$ | 13,223.59 |
| Plus: | | | |
| CO&DS withheld | | | 58,007.43 |
| Bond interest (revenue on withheld MVLR) | | | 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

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|---|---|---------------------|----------------------|
| <u>Fund 310 Capital Projects, COBI Bonds</u> | | | |
| <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. | | | |
| <u>Fund 210 Debt Service Bond Refunding</u> | | | |
| <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. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| <u>Fund 360 Capital Projects, CO&DS</u> | | | |
| <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. | | | |
| <u>Fund 100 General Fund</u> | | | |
| <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 MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. | | | |
| <u>Fund 210 Debt Service, SBE/COBI Bonds</u> | | | |
| <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, MVLR withheld for debt service, investment earnings, and related fees. | | | |
| <u>Reconciliation of activity in fund 210, Debt Service:</u> | | | |
| Beginning fund balance as provided in prior school year | | \$ | 30,440.58 |
| Plus: | | | |
| CO&DS withheld | | | 150,024.17 |
| Bond interest (revenue on withheld MVLR) | | | 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

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|---|---|---------------------|----------------------|
| <u>Fund 310 Capital Projects, COBI Bonds</u> | | | |
| <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. | | | |
| <u>Fund 210 Debt Service Bond Refunding</u> | | | |
| <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. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| <u>Fund 360 Capital Projects, CO&DS</u> | | | |
| <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. | | | |
| <u>Fund 100 General Fund</u> | | | |
| <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 MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. | | | |
| <u>Fund 210 Debt Service, SBE/COBI Bonds</u> | | | |
| <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, MVLR withheld for debt service, investment earnings, and related fees. | | | |
| <u>Reconciliation of activity in fund 210, Debt Service:</u> | | | |
| Beginning fund balance as provided in prior school year | | \$ | 40,141.71 |
| Plus: | | | |
| CO&DS withheld | | | 233,278.69 |
| Bond interest (revenue on withheld MVLR) | | | 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

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|---|---|---------------------|----------------------|
| <u>Fund 310 Capital Projects, COBI Bonds</u> | | | |
| <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. | | | |
| <u>Fund 210 Debt Service Bond Refunding</u> | | | |
| <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. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| <u>Fund 360 Capital Projects, CO&DS</u> | | | |
| <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. | | | |
| <u>Fund 100 General Fund</u> | | | |
| <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. | | | |
| <u>Fund 210 Debt Service, SBE/COBI Bonds</u> | | | |
| <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. | | | |
| <u>Reconciliation of activity in fund 210, Debt Service:</u> | | | |
| 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)
Annual Financial Report
Fiscal Year 2010-11
Highlands County School District

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|---|---|---------------------|----------------------|
| <u>Fund 310 Capital Projects, COBI Bonds</u> | | | |
| <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. | | | |
| <u>Fund 210 Debt Service Bond Refunding</u> | | | |
| <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. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| <u>Fund 360 Capital Projects, CO&DS</u> | | | |
| <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. | | | |
| <u>Fund 100 General Fund</u> | | | |
| <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 MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. | | | |
| <u>Fund 210 Debt Service, SBE/COBI Bonds</u> | | | |
| <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, MVLR withheld for debt service, investment earnings, and related fees. | | | |
| <u>Reconciliation of activity in fund 210, Debt Service:</u> | | | |
| Beginning fund balance as provided in prior school year | | \$ | 60,720.56 |
| Plus: | | | |
| CO&DS withheld | | | 367,370.22 |
| Bond interest (revenue on withheld MVLR) | | | 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

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|---|---|---------------------|------------------------|
| <u>Fund 310 Capital Projects, COBI Bonds</u> | | | |
| <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. | | | |
| <u>Fund 210 Debt Service Bond Refunding</u> | | | |
| <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. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| <u>Fund 360 Capital Projects, CO&DS</u> | | | |
| <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. | | | |
| <u>Fund 100 General Fund</u> | | | |
| <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. | | | |
| <u>Fund 210 Debt Service, SBE/COBI Bonds</u> | | | |
| <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. | | | |
| <u>Reconciliation of activity in fund 210, Debt Service:</u> | | | |
| 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>\$ 1,412,263.09</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
Holmes County School District

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|---|---|---------------------|----------------------|
| <u>Fund 310 Capital Projects, COBI Bonds</u> | | | |
| <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. | | | |
| <u>Fund 210 Debt Service Bond Refunding</u> | | | |
| <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. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| <u>Fund 360 Capital Projects, CO&DS</u> | | | |
| <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. | | | |
| <u>Fund 100 General Fund</u> | | | |
| <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 MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. | | | |
| <u>Fund 210 Debt Service, SBE/COBI Bonds</u> | | | |
| <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, MVLN withheld for debt service, investment earnings, and related fees. | | | |
| <u>Reconciliation of activity in fund 210, Debt Service:</u> | | | |
| Beginning fund balance as provided in prior school year | | \$ | 18,995.14 |
| Plus: | | | |
| CO&DS withheld | | | 82,356.84 |
| Bond interest (revenue on withheld MVLN) | | | 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

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|---|---|---------------------|----------------------|
| <u>Fund 310 Capital Projects, COBI Bonds</u> | | | |
| <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. | | | |
| <u>Fund 210 Debt Service Bond Refunding</u> | | | |
| <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. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| <u>Fund 360 Capital Projects, CO&DS</u> | | | |
| <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. | | | |
| <u>Fund 100 General Fund</u> | | | |
| <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 MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. | | | |
| <u>Fund 210 Debt Service, SBE/COBI Bonds</u> | | | |
| <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, MVLR withheld for debt service, investment earnings, and related fees. | | | |
| <u>Reconciliation of activity in fund 210, Debt Service:</u> | | | |
| Beginning fund balance as provided in prior school year | | \$ | 154,780.02 |
| Plus: | | | |
| CO&DS withheld | | | 590,586.85 |
| Bond interest (revenue on withheld MVLR) | | | 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

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|---|---|---------------------|----------------------|
| <u>Fund 310 Capital Projects, COBI Bonds</u> | | | |
| <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. | | | |
| <u>Fund 210 Debt Service Bond Refunding</u> | | | |
| <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. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| <u>Fund 360 Capital Projects, CO&DS</u> | | | |
| <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. | | | |
| <u>Fund 100 General Fund</u> | | | |
| <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 MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. | | | |
| <u>Fund 210 Debt Service, SBE/COBI Bonds</u> | | | |
| <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, MVLR withheld for debt service, investment earnings, and related fees. | | | |
| <u>Reconciliation of activity in fund 210, Debt Service:</u> | | | |
| Beginning fund balance as provided in prior school year | | \$ | 43,994.44 |
| Plus: | | | |
| CO&DS withheld | | | 239,704.95 |
| Bond interest (revenue on withheld MVLR) | | | 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

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|---|---|---------------------|----------------------|
| <u>Fund 310 Capital Projects, COBI Bonds</u> | | | |
| <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. | | | |
| <u>Fund 210 Debt Service Bond Refunding</u> | | | |
| <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. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| <u>Fund 360 Capital Projects, CO&DS</u> | | | |
| <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. | | | |
| <u>Fund 100 General Fund</u> | | | |
| <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 MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. | | | |
| <u>Fund 210 Debt Service, SBE/COBI Bonds</u> | | | |
| <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, MVLR withheld for debt service, investment earnings, and related fees. | | | |
| <u>Reconciliation of activity in fund 210, Debt Service:</u> | | | |
| Beginning fund balance as provided in prior school year | | \$ | 6,224.82 |
| Plus: | | | |
| CO&DS withheld | | | 56,078.44 |
| Bond interest (revenue on withheld MVLR) | | | 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
Fiscal Year 2010-11
Lafayette County School District

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|---|---|---------------------|----------------------|
| <u>Fund 310 Capital Projects, COBI Bonds</u> | | | |
| <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. | | | |
| <u>Fund 210 Debt Service Bond Refunding</u> | | | |
| <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. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| <u>Fund 360 Capital Projects, CO&DS</u> | | | |
| <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. | | | |
| <u>Fund 100 General Fund</u> | | | |
| <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 MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. | | | |
| <u>Fund 210 Debt Service, SBE/COBI Bonds</u> | | | |
| <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, MVLR withheld for debt service, investment earnings, and related fees. | | | |
| <u>Reconciliation of activity in fund 210, Debt Service:</u> | | | |
| Beginning fund balance as provided in prior school year | | \$ | 7,497.72 |
| Plus: | | | |
| CO&DS withheld | | | 25,128.21 |
| Bond interest (revenue on withheld MVLR) | | | 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)
Annual Financial Report
Fiscal Year 2010-11
Lake County School District

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|---|---|---------------------|----------------------|
| <u>Fund 310 Capital Projects, COBI Bonds</u> | | | |
| <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. | | | |
| <u>Fund 210 Debt Service Bond Refunding</u> | | | |
| <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. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| <u>Fund 360 Capital Projects, CO&DS</u> | | | |
| <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. | | | |
| <u>Fund 100 General Fund</u> | | | |
| <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 MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. | | | |
| <u>Fund 210 Debt Service, SBE/COBI Bonds</u> | | | |
| <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, MVLR withheld for debt service, investment earnings, and related fees. | | | |
| <u>Reconciliation of activity in fund 210, Debt Service:</u> | | | |
| 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 MVLR) | | | 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)
Annual Financial Report
Fiscal Year 2010-11
Lee County School District

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|---|---|---------------------|----------------------|
| <u>Fund 310 Capital Projects, COBI Bonds</u> | | | |
| <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. | | | |
| <u>Fund 210 Debt Service Bond Refunding</u> | | | |
| <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. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| <u>Fund 360 Capital Projects, CO&DS</u> | | | |
| <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. | | | |
| <u>Fund 100 General Fund</u> | | | |
| <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 MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. | | | |
| <u>Fund 210 Debt Service, SBE/COBI Bonds</u> | | | |
| <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, MVLN withheld for debt service, investment earnings, and related fees. | | | |
| <u>Reconciliation of activity in fund 210, Debt Service:</u> | | | |
| 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 MVLN) | | | 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
Fiscal Year 2010-11
Leon County School District

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|---|---|---------------------|----------------------|
| <u>Fund 310 Capital Projects, COBI Bonds</u> | | | |
| <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. | | | |
| <u>Fund 210 Debt Service Bond Refunding</u> | | | |
| <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. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| <u>Fund 360 Capital Projects, CO&DS</u> | | | |
| <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. | | | |
| <u>Fund 100 General Fund</u> | | | |
| <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 MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. | | | |
| <u>Fund 210 Debt Service, SBE/COBI Bonds</u> | | | |
| <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, MVLR withheld for debt service, investment earnings, and related fees. | | | |
| <u>Reconciliation of activity in fund 210, Debt Service:</u> | | | |
| 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 MVLR) | | | 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
Fiscal Year 2010-11
Levy County School District

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|---|---|---------------------|----------------------|
| <u>Fund 310 Capital Projects, COBI Bonds</u> | | | |
| <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. | | | |
| <u>Fund 210 Debt Service Bond Refunding</u> | | | |
| <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. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| <u>Fund 360 Capital Projects, CO&DS</u> | | | |
| <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. | | | |
| <u>Fund 100 General Fund</u> | | | |
| <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 MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. | | | |
| <u>Fund 210 Debt Service, SBE/COBI Bonds</u> | | | |
| <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, MVLR withheld for debt service, investment earnings, and related fees. | | | |
| <u>Reconciliation of activity in fund 210, Debt Service:</u> | | | |
| Beginning fund balance as provided in prior school year | | \$ | 38,419.41 |
| Plus: | | | |
| CO&DS withheld | | | 190,623.66 |
| Bond interest (revenue on withheld MVLR) | | | 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
Fiscal Year 2010-11
Liberty County School District

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|---|---|---------------------|----------------------|
| <u>Fund 310 Capital Projects, COBI Bonds</u> | | | |
| <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. | | | |
| <u>Fund 210 Debt Service Bond Refunding</u> | | | |
| <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. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| <u>Fund 360 Capital Projects, CO&DS</u> | | | |
| <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. | | | |
| <u>Fund 100 General Fund</u> | | | |
| <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 MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. | | | |
| <u>Fund 210 Debt Service, SBE/COBI Bonds</u> | | | |
| <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, MVLR withheld for debt service, investment earnings, and related fees. | | | |
| <u>Reconciliation of activity in fund 210, Debt Service:</u> | | | |
| Beginning fund balance as provided in prior school year | | \$ | 7,340.46 |
| Plus: | | | |
| CO&DS withheld | | | 26,378.89 |
| Bond interest (revenue on withheld MVLR) | | | 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)
Annual Financial Report
Fiscal Year 2010-11
Madison County School District

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|---|---|---------------------|----------------------|
| <u>Fund 310 Capital Projects, COBI Bonds</u> | | | |
| <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. | | | |
| <u>Fund 210 Debt Service Bond Refunding</u> | | | |
| <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. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| <u>Fund 360 Capital Projects, CO&DS</u> | | | |
| <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. | | | |
| <u>Fund 100 General Fund</u> | | | |
| <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 MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. | | | |
| <u>Fund 210 Debt Service, SBE/COBI Bonds</u> | | | |
| <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, MVLR withheld for debt service, investment earnings, and related fees. | | | |
| <u>Reconciliation of activity in fund 210, Debt Service:</u> | | | |
| Beginning fund balance as provided in prior school year | | \$ | 17,769.76 |
| Plus: | | | |
| CO&DS withheld | | | 74,509.54 |
| Bond interest (revenue on withheld MVLR) | | | 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
Fiscal Year 2010-11
Manatee County School District

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|---|---|---------------------|----------------------|
| <u>Fund 310 Capital Projects, COBI Bonds</u> | | | |
| <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. | | | |
| <u>Fund 210 Debt Service Bond Refunding</u> | | | |
| <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. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| <u>Fund 360 Capital Projects, CO&DS</u> | | | |
| <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. | | | |
| <u>Fund 100 General Fund</u> | | | |
| <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 MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. | | | |
| <u>Fund 210 Debt Service, SBE/COBI Bonds</u> | | | |
| <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, MVLN withheld for debt service, investment earnings, and related fees. | | | |
| <u>Reconciliation of activity in fund 210, Debt Service:</u> | | | |
| 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 MVLN) | | | 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
Fiscal Year 2010-11
Marion County School District

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|---|---|--------------|-------------------|
| <u>Fund 310 Capital Projects, COBI Bonds</u> | | | |
| <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. | | | |
| <u>Fund 210 Debt Service Bond Refunding</u> | | | |
| <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. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| <u>Fund 360 Capital Projects, CO&DS</u> | | | |
| <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. | | | |
| <u>Fund 100 General Fund</u> | | | |
| <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. | | | |
| <u>Fund 210 Debt Service, SBE/COBI Bonds</u> | | | |
| <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. | | | |
| <u>Reconciliation of activity in fund 210, Debt Service:</u> | | | |
| 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

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|---|---|---------------------|----------------------|
| <u>Fund 310 Capital Projects, COBI Bonds</u> | | | |
| <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. | | | |
| <u>Fund 210 Debt Service Bond Refunding</u> | | | |
| <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. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| <u>Fund 360 Capital Projects, CO&DS</u> | | | |
| <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. | | | |
| <u>Fund 100 General Fund</u> | | | |
| <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 MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. | | | |
| <u>Fund 210 Debt Service, SBE/COBI Bonds</u> | | | |
| <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, MVLN withheld for debt service, investment earnings, and related fees. | | | |
| <u>Reconciliation of activity in fund 210, Debt Service:</u> | | | |
| 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 MVLN) | | | 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

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|---|---|---------------------|----------------------|
| <u>Fund 310 Capital Projects, COBI Bonds</u> | | | |
| <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. | | | |
| <u>Fund 210 Debt Service Bond Refunding</u> | | | |
| <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. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| <u>Fund 360 Capital Projects, CO&DS</u> | | | |
| <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. | | | |
| <u>Fund 100 General Fund</u> | | | |
| <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 MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. | | | |
| <u>Fund 210 Debt Service, SBE/COBI Bonds</u> | | | |
| <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, MVLR withheld for debt service, investment earnings, and related fees. | | | |
| <u>Reconciliation of activity in fund 210, Debt Service:</u> | | | |
| Beginning fund balance as provided in prior school year | | \$ | 32,279.85 |
| Plus: | | | |
| CO&DS withheld | | | 265,685.97 |
| Bond interest (revenue on withheld MVLR) | | | 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

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|---|---|---------------------|----------------------|
| <u>Fund 310 Capital Projects, COBI Bonds</u> | | | |
| <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. | | | |
| <u>Fund 210 Debt Service Bond Refunding</u> | | | |
| <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. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| <u>Fund 360 Capital Projects, CO&DS</u> | | | |
| <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. | | | |
| <u>Fund 100 General Fund</u> | | | |
| <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 MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. | | | |
| <u>Fund 210 Debt Service, SBE/COBI Bonds</u> | | | |
| <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, MVLR withheld for debt service, investment earnings, and related fees. | | | |
| <u>Reconciliation of activity in fund 210, Debt Service:</u> | | | |
| Beginning fund balance as provided in prior school year | | \$ | 60,373.40 |
| Plus: | | | |
| CO&DS withheld | | | 317,490.51 |
| Bond interest (revenue on withheld MVLR) | | | 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

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|---|---|---------------------|----------------------|
| <u>Fund 310 Capital Projects, COBI Bonds</u> | | | |
| <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. | | | |
| <u>Fund 210 Debt Service Bond Refunding</u> | | | |
| <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. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| <u>Fund 360 Capital Projects, CO&DS</u> | | | |
| <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. | | | |
| <u>Fund 100 General Fund</u> | | | |
| <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. | | | |
| <u>Fund 210 Debt Service, SBE/COBI Bonds</u> | | | |
| <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. | | | |
| <u>Reconciliation of activity in fund 210, Debt Service:</u> | | | |
| 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

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|---|---|---------------------|----------------------|
| <u>Fund 310 Capital Projects, COBI Bonds</u> | | | |
| <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. | | | |
| <u>Fund 210 Debt Service Bond Refunding</u> | | | |
| <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. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| <u>Fund 360 Capital Projects, CO&DS</u> | | | |
| <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. | | | |
| <u>Fund 100 General Fund</u> | | | |
| <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 MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. | | | |
| <u>Fund 210 Debt Service, SBE/COBI Bonds</u> | | | |
| <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, MVLR withheld for debt service, investment earnings, and related fees. | | | |
| <u>Reconciliation of activity in fund 210, Debt Service:</u> | | | |
| Beginning fund balance as provided in prior school year | | \$ | 42,642.25 |
| Plus: | | | |
| CO&DS withheld | | | 216,276.33 |
| Bond interest (revenue on withheld MVLR) | | | 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)
Annual Financial Report
Fiscal Year 2010-11
Orange County School District

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|---|---|--------------|-------------------|
| <u>Fund 310 Capital Projects, COBI Bonds</u> | | | |
| <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. | | | |
| <u>Fund 210 Debt Service Bond Refunding</u> | | | |
| <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. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| <u>Fund 360 Capital Projects, CO&DS</u> | | | |
| <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. | | | |
| <u>Fund 100 General Fund</u> | | | |
| <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. | | | |
| <u>Fund 210 Debt Service, SBE/COBI Bonds</u> | | | |
| <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. | | | |
| <u>Reconciliation of activity in fund 210, Debt Service:</u> | | | |
| 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)
Annual Financial Report
Fiscal Year 2010-11
Osceola County School District

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|---|---|---------------------|----------------------|
| <u>Fund 310 Capital Projects, COBI Bonds</u> | | | |
| <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. | | | |
| <u>Fund 210 Debt Service Bond Refunding</u> | | | |
| <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. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| <u>Fund 360 Capital Projects, CO&DS</u> | | | |
| <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. | | | |
| <u>Fund 100 General Fund</u> | | | |
| <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. | | | |
| <u>Fund 210 Debt Service, SBE/COBI Bonds</u> | | | |
| <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. | | | |
| <u>Reconciliation of activity in fund 210, Debt Service:</u> | | | |
| 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
Fiscal Year 2010-11
Palm Beach County School District

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|---|---|---------------------|----------------------|
| <u>Fund 310 Capital Projects, COBI Bonds</u> | | | |
| <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. | | | |
| <u>Fund 210 Debt Service Bond Refunding</u> | | | |
| <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. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| <u>Fund 360 Capital Projects, CO&DS</u> | | | |
| <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. | | | |
| <u>Fund 100 General Fund</u> | | | |
| <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. | | | |
| <u>Fund 210 Debt Service, SBE/COBI Bonds</u> | | | |
| <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. | | | |
| <u>Reconciliation of activity in fund 210, Debt Service:</u> | | | |
| 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) | | | <u>17,076.86</u> |
| Ending fund balance | | | <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)
Annual Financial Report
Fiscal Year 2010-11
Pasco County School District

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|---|---|---------------------|----------------------|
| <u>Fund 310 Capital Projects, COBI Bonds</u> | | | |
| <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. | | | |
| <u>Fund 210 Debt Service Bond Refunding</u> | | | |
| <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. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| <u>Fund 360 Capital Projects, CO&DS</u> | | | |
| <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. | | | |
| <u>Fund 100 General Fund</u> | | | |
| <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 MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. | | | |
| <u>Fund 210 Debt Service, SBE/COBI Bonds</u> | | | |
| <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, MVLR withheld for debt service, investment earnings, and related fees. | | | |
| <u>Reconciliation of activity in fund 210, Debt Service:</u> | | | |
| 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 MVLR) | | | 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>\$ 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
Fiscal Year 2010-11
Pinellas County School District

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|---|---|--------------|----------------------|
| <u>Fund 310 Capital Projects, COBI Bonds</u> | | | |
| <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. | | | |
| <u>Fund 210 Debt Service Bond Refunding</u> | | | |
| <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. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| <u>Fund 360 Capital Projects, CO&DS</u> | | | |
| <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. | | | |
| <u>Fund 100 General Fund</u> | | | |
| <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 MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. | | | |
| <u>Fund 210 Debt Service, SBE/COBI Bonds</u> | | | |
| <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, MVLR withheld for debt service, investment earnings, and related fees. | | | |
| <u>Reconciliation of activity in fund 210, Debt Service:</u> | | | |
| 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 MVLR) | | | 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>\$ 971,708.69</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
Polk County School District

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|---|---|---------------------|----------------------|
| <u>Fund 310 Capital Projects, COBI Bonds</u> | | | |
| <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. | | | |
| <u>Fund 210 Debt Service Bond Refunding</u> | | | |
| <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. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| <u>Fund 360 Capital Projects, CO&DS</u> | | | |
| <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. | | | |
| <u>Fund 100 General Fund</u> | | | |
| <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. | | | |
| <u>Fund 210 Debt Service, SBE/COBI Bonds</u> | | | |
| <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. | | | |
| <u>Reconciliation of activity in fund 210, Debt Service:</u> | | | |
| 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

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|---|---|---------------------|----------------------|
| <u>Fund 310 Capital Projects, COBI Bonds</u> | | | |
| <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. | | | |
| <u>Fund 210 Debt Service Bond Refunding</u> | | | |
| <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. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| <u>Fund 360 Capital Projects, CO&DS</u> | | | |
| <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. | | | |
| <u>Fund 100 General Fund</u> | | | |
| <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 MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. | | | |
| <u>Fund 210 Debt Service, SBE/COBI Bonds</u> | | | |
| <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, MVLR withheld for debt service, investment earnings, and related fees. | | | |
| <u>Reconciliation of activity in fund 210, Debt Service:</u> | | | |
| Beginning fund balance as provided in prior school year | | \$ | 76,280.86 |
| Plus: | | | |
| CO&DS withheld | | | 427,165.04 |
| Bond interest (revenue on withheld MVLR) | | | 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

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|---|---|---------------------|----------------------|
| <u>Fund 310 Capital Projects, COBI Bonds</u> | | | |
| <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. | | | |
| <u>Fund 210 Debt Service Bond Refunding</u> | | | |
| <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. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| <u>Fund 360 Capital Projects, CO&DS</u> | | | |
| <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. | | | |
| <u>Fund 100 General Fund</u> | | | |
| <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 MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. | | | |
| <u>Fund 210 Debt Service, SBE/COBI Bonds</u> | | | |
| <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, MVLR withheld for debt service, investment earnings, and related fees. | | | |
| <u>Reconciliation of activity in fund 210, Debt Service:</u> | | | |
| Beginning fund balance as provided in prior school year | | \$ | 224,803.14 |
| Plus: | | | |
| CO&DS withheld | | | 966,648.66 |
| Bond interest (revenue on withheld MVLR) | | | 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

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|---|---|---------------------|----------------------|
| <u>Fund 310 Capital Projects, COBI Bonds</u> | | | |
| <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. | | | |
| <u>Fund 210 Debt Service Bond Refunding</u> | | | |
| <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. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| <u>Fund 360 Capital Projects, CO&DS</u> | | | |
| <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. | | | |
| <u>Fund 100 General Fund</u> | | | |
| <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 MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. | | | |
| <u>Fund 210 Debt Service, SBE/COBI Bonds</u> | | | |
| <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, MVL R withheld for debt service, investment earnings, and related fees. | | | |
| <u>Reconciliation of activity in fund 210, Debt Service:</u> | | | |
| Beginning fund balance as provided in prior school year | | \$ | 145,009.56 |
| Plus: | | | |
| CO&DS withheld | | | 958,269.36 |
| Bond interest (revenue on withheld MVL R) | | | 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

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|---|---|---------------------|----------------------|
| <u>Fund 310 Capital Projects, COBI Bonds</u> | | | |
| <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. | | | |
| <u>Fund 210 Debt Service Bond Refunding</u> | | | |
| <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. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| <u>Fund 360 Capital Projects, CO&DS</u> | | | |
| <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. | | | |
| <u>Fund 100 General Fund</u> | | | |
| <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 MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. | | | |
| <u>Fund 210 Debt Service, SBE/COBI Bonds</u> | | | |
| <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, MVLR withheld for debt service, investment earnings, and related fees. | | | |
| <u>Reconciliation of activity in fund 210, Debt Service:</u> | | | |
| Beginning fund balance as provided in prior school year | | \$ | 141,432.33 |
| Plus: | | | |
| CO&DS withheld | | | 823,516.17 |
| Bond interest (revenue on withheld MVLR) | | | 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

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|---|---|---------------------|----------------------|
| <u>Fund 310 Capital Projects, COBI Bonds</u> | | | |
| <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. | | | |
| <u>Fund 210 Debt Service Bond Refunding</u> | | | |
| <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. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| <u>Fund 360 Capital Projects, CO&DS</u> | | | |
| <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. | | | |
| <u>Fund 100 General Fund</u> | | | |
| <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. | | | |
| <u>Fund 210 Debt Service, SBE/COBI Bonds</u> | | | |
| <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. | | | |
| <u>Reconciliation of activity in fund 210, Debt Service:</u> | | | |
| 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

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|---|---|---------------------|----------------------|
| <u>Fund 310 Capital Projects, COBI Bonds</u> | | | |
| <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. | | | |
| <u>Fund 210 Debt Service Bond Refunding</u> | | | |
| <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. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| <u>Fund 360 Capital Projects, CO&DS</u> | | | |
| <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. | | | |
| <u>Fund 100 General Fund</u> | | | |
| <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 MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. | | | |
| <u>Fund 210 Debt Service, SBE/COBI Bonds</u> | | | |
| <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, MVLN withheld for debt service, investment earnings, and related fees. | | | |
| <u>Reconciliation of activity in fund 210, Debt Service:</u> | | | |
| 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 MVLN) | | | 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

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|---|---|---------------------|----------------------|
| <u>Fund 310 Capital Projects, COBI Bonds</u> | | | |
| <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. | | | |
| <u>Fund 210 Debt Service Bond Refunding</u> | | | |
| <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. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| <u>Fund 360 Capital Projects, CO&DS</u> | | | |
| <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. | | | |
| <u>Fund 100 General Fund</u> | | | |
| <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 MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. | | | |
| <u>Fund 210 Debt Service, SBE/COBI Bonds</u> | | | |
| <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, MVLR withheld for debt service, investment earnings, and related fees. | | | |
| <u>Reconciliation of activity in fund 210, Debt Service:</u> | | | |
| Beginning fund balance as provided in prior school year | | \$ | 28,854.01 |
| Plus: | | | |
| CO&DS withheld | | | 174,521.80 |
| Bond interest (revenue on withheld MVLR) | | | 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)
Annual Financial Report
Fiscal Year 2010-11
Suwannee County School District

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|---|---|---------------------|----------------------|
| <u>Fund 310 Capital Projects, COBI Bonds</u> | | | |
| <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. | | | |
| <u>Fund 210 Debt Service Bond Refunding</u> | | | |
| <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. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| <u>Fund 360 Capital Projects, CO&DS</u> | | | |
| <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. | | | |
| <u>Fund 100 General Fund</u> | | | |
| <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 MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. | | | |
| <u>Fund 210 Debt Service, SBE/COBI Bonds</u> | | | |
| <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, MVLR withheld for debt service, investment earnings, and related fees. | | | |
| <u>Reconciliation of activity in fund 210, Debt Service:</u> | | | |
| Beginning fund balance as provided in prior school year | | \$ | 33,971.25 |
| Plus: | | | |
| CO&DS withheld | | | 173,972.82 |
| Bond interest (revenue on withheld MVLR) | | | 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

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|---|---|---------------------|----------------------|
| <u>Fund 310 Capital Projects, COBI Bonds</u> | | | |
| <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. | | | |
| <u>Fund 210 Debt Service Bond Refunding</u> | | | |
| <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. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| <u>Fund 360 Capital Projects, CO&DS</u> | | | |
| <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. | | | |
| <u>Fund 100 General Fund</u> | | | |
| <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 MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. | | | |
| <u>Fund 210 Debt Service, SBE/COBI Bonds</u> | | | |
| <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. | | | |
| <u>Reconciliation of activity in fund 210, Debt Service:</u> | | | |
| 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)
Annual Financial Report
Fiscal Year 2010-11
Union County School District

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|---|---|---------------------|----------------------|
| <u>Fund 310 Capital Projects, COBI Bonds</u> | | | |
| <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. | | | |
| <u>Fund 210 Debt Service Bond Refunding</u> | | | |
| <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. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| <u>Fund 360 Capital Projects, CO&DS</u> | | | |
| <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. | | | |
| <u>Fund 100 General Fund</u> | | | |
| <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 MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. | | | |
| <u>Fund 210 Debt Service, SBE/COBI Bonds</u> | | | |
| <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, MVLR withheld for debt service, investment earnings, and related fees. | | | |
| <u>Reconciliation of activity in fund 210, Debt Service:</u> | | | |
| Beginning fund balance as provided in prior school year | | \$ | 13,247.55 |
| Plus: | | | |
| CO&DS withheld | | | 64,448.88 |
| Bond interest (revenue on withheld MVLR) | | | 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

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|---|---|---------------------|----------------------|
| <u>Fund 310 Capital Projects, COBI Bonds</u> | | | |
| <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. | | | |
| <u>Fund 210 Debt Service Bond Refunding</u> | | | |
| <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. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| <u>Fund 360 Capital Projects, CO&DS</u> | | | |
| <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. | | | |
| <u>Fund 100 General Fund</u> | | | |
| <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 MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. | | | |
| <u>Fund 210 Debt Service, SBE/COBI Bonds</u> | | | |
| <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, MVLR withheld for debt service, investment earnings, and related fees. | | | |
| <u>Reconciliation of activity in fund 210, Debt Service:</u> | | | |
| 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 MVLR) | | | 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

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|---|---|---------------------|----------------------|
| <u>Fund 310 Capital Projects, COBI Bonds</u> | | | |
| <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. | | | |
| <u>Fund 210 Debt Service Bond Refunding</u> | | | |
| <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. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| <u>Fund 360 Capital Projects, CO&DS</u> | | | |
| <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. | | | |
| <u>Fund 100 General Fund</u> | | | |
| <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 MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. | | | |
| <u>Fund 210 Debt Service, SBE/COBI Bonds</u> | | | |
| <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, MVLR withheld for debt service, investment earnings, and related fees. | | | |
| <u>Reconciliation of activity in fund 210, Debt Service:</u> | | | |
| Beginning fund balance as provided in prior school year | | \$ | 24,286.43 |
| Plus: | | | |
| CO&DS withheld | | | 131,316.04 |
| Bond interest (revenue on withheld MVLR) | | | 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

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|---|---|---------------------|----------------------|
| <u>Fund 310 Capital Projects, COBI Bonds</u> | | | |
| <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. | | | |
| <u>Fund 210 Debt Service Bond Refunding</u> | | | |
| <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. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| <u>Fund 360 Capital Projects, CO&DS</u> | | | |
| <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. | | | |
| <u>Fund 100 General Fund</u> | | | |
| <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 MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. | | | |
| <u>Fund 210 Debt Service, SBE/COBI Bonds</u> | | | |
| <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, MVLR withheld for debt service, investment earnings, and related fees. | | | |
| <u>Reconciliation of activity in fund 210, Debt Service:</u> | | | |
| Beginning fund balance as provided in prior school year | | \$ | 23,809.17 |
| Plus: | | | |
| CO&DS withheld | | | 140,892.47 |
| Bond interest (revenue on withheld MVLR) | | | 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

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|---|---|---------------------|----------------------|
| <u>Fund 310 Capital Projects, COBI Bonds</u> | | | |
| <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. | | | |
| <u>Fund 210 Debt Service Bond Refunding</u> | | | |
| <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. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| <u>Fund 360 Capital Projects, CO&DS</u> | | | |
| <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. | | | |
| <u>Fund 100 General Fund</u> | | | |
| <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. | | | |
| <u>Fund 210 Debt Service, SBE/COBI Bonds</u> | | | |
| <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. | | | |
| <u>Reconciliation of activity in fund 210, Debt Service:</u> | | | |
| 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. | | | |

Capital Outlay and Debt Service (CO & DS)

Annual Financial Report

Fiscal Year 2010-11

BREVARD COMMUNITY COLLEGE

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|--|--|---------------------|----------------------|
| <u>Fund 7 - Unexpended Plant</u> | | | |
| <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. | | | |
| <u>Fund 8 - Retirement of Indebtedness</u> | | | |
| <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. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| <u>Fund 7 - Unexpended Plant</u> | | | |
| <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 Due to Other Agencies) | | 11,345.33 |
| 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. | | | |
| <u>Fund 1 - Current Funds - Unrestricted</u> | | | |
| <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. | | | |
| <u>Fund 8 - Retirement of Indebtedness</u> | | | |
| <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. | | | |
| <u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u> | | | |
| 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>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.

Capital Outlay and Debt Service (CO & DS)
Annual Financial Report
Fiscal Year 2010-11
BROWARD COLLEGE

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|--|---|---------------------|----------------------|
| <u>Fund 7 - Unexpended Plant</u> | | | |
| <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. | | | |
| <u>Fund 8 - Retirement of Indebtedness</u> | | | |
| <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. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| <u>Fund 7 - Unexpended Plant</u> | | | |
| <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 Due to Other Agencies) | | 22,558.84 |
| 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. | | | |
| <u>Fund 1 - Current Funds - Unrestricted</u> | | | |
| <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. | | | |
| <u>Fund 8 - Retirement of Indebtedness</u> | | | |
| <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. | | | |
| <u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u> | | | |
| 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.

Capital Outlay and Debt Service (CO & DS)
Annual Financial Report
Fiscal Year 2010-11

COLLEGE OF CENTRAL FLORIDA

| Entries resulting from bond issuance and refunding: | | Debit | Credit |
|---|---|--------------|---------------|
| Fund 7 - Unexpended Plant | | | |
| <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. | | | |
| Fund 8 - Retirement of Indebtedness | | | |
| <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.

| Year-end entries: | | Debit | Credit |
|--|--|--------------|---------------|
| Fund 7 - Unexpended Plant | | | |
| <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 (MVLRL) | | 137,093.00 |
| 48100 | Revenue - Interest and Dividends (Interest Earned on MVLRL 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. | | | |
| Fund 1 - Current Funds - Unrestricted | | | |
| <u>Account #</u> | <u>Description</u> | | |
| 64500 | Other Services (Admin Charges - DOE) | 3,756.00 | |
| 42210 | Revenue - License Tag Fees Appropriation (MVLRL) | | 3,756.00 |
| To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. | | | |
| Fund 8 - Retirement of Indebtedness | | | |
| <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) | 71.71 | |
| | Accrued Interest Payable | - | |
| 42210 | Revenue - License Tag Fees Appropriation (MVLRL) | | 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, MVLRL withheld for debt service, investment earnings, and related fees. | | | |

| Reconciliation of activity in Fund 8 - Retirement of Indebtedness: | | | |
|---|--|-----------|------------------|
| Beginning fund balance as provided in prior school year | | \$ | 20,289.34 |
| Plus: | | | |
| Revenue - License Tag Fees Appropriation (MVLRL) | | | 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.

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

CHIPOLA COLLEGE

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|--|--|---------------------|----------------------|
| <u>Fund 7 - Unexpended Plant</u> | | | |
| <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. | | | |
| <u>Fund 8 - Retirement of Indebtedness</u> | | | |
| <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. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| <u>Fund 7 - Unexpended Plant</u> | | | |
| <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 Due to Other Agencies) | | 1,406.08 |
| 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. | | | |
| <u>Fund 1 - Current Funds - Unrestricted</u> | | | |
| <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. | | | |
| <u>Fund 8 - Retirement of Indebtedness</u> | | | |
| <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. | | | |
| <u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u> | | | |
| 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.

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

DAYTONA STATE COLLEGE

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|---|--|--------------|------------------|
| Fund 7 - Unexpended Plant | | | |
| <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. | | | |
| Fund 8 - Retirement of Indebtedness | | | |
| <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. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| Fund 7 - Unexpended Plant | | | |
| <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) Due to Other Agencies | | 13,278.69 |
| 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. | | | |
| Fund 1 - Current Funds - Unrestricted | | | |
| <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. | | | |
| Fund 8 - Retirement of Indebtedness | | | |
| <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. | | | |
| Reconciliation of activity in Fund 8 - Retirement of Indebtedness: | | | |
| 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>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.

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

EDISON STATE COLLEGE

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|--|--|---------------------|----------------------|
| <u>Fund 7 - Unexpended Plant</u> | | | |
| <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. | | | |
| <u>Fund 8 - Retirement of Indebtedness</u> | | | |
| <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. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| <u>Fund 7 - Unexpended Plant</u> | | | |
| <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 Due to Other Agencies) | | 8,814.38 |
| 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. | | | |
| <u>Fund 1 - Current Funds - Unrestricted</u> | | | |
| <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. | | | |
| <u>Fund 8 - Retirement of Indebtedness</u> | | | |
| <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. | | | |
| <u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u> | | | |
| 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.

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

FLORIDA STATE COLLEGE at JACKSONVILLE

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|--|--|---------------------|----------------------|
| <u>Fund 7 - Unexpended Plant</u> | | | |
| <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. | | | |
| <u>Fund 8 - Retirement of Indebtedness</u> | | | |
| <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. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| <u>Fund 7 - Unexpended Plant</u> | | | |
| <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 Due to Other Agencies) | | 25,485.25 |
| 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. | | | |
| <u>Fund 1 - Current Funds - Unrestricted</u> | | | |
| <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. | | | |
| <u>Fund 8 - Retirement of Indebtedness</u> | | | |
| <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. | | | |
| <u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u> | | | |
| 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.

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

FLORIDA KEYS COMMUNITY COLLEGE

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|--|--|---------------------|----------------------|
| <u>Fund 7 - Unexpended Plant</u> | | | |
| <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. | | | |
| <u>Fund 8 - Retirement of Indebtedness</u> | | | |
| <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. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| <u>Fund 7 - Unexpended Plant</u> | | | |
| <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 Due to Other Agencies) | | 940.32 |
| 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. | | | |
| <u>Fund 1 - Current Funds - Unrestricted</u> | | | |
| <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. | | | |
| <u>Fund 8 - Retirement of Indebtedness</u> | | | |
| <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. | | | |
| <u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u> | | | |
| 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.

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

GULF COAST STATE COLLEGE

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|--|--|---------------------|----------------------|
| <u>Fund 7 - Unexpended Plant</u> | | | |
| <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. | | | |
| <u>Fund 8 - Retirement of Indebtedness</u> | | | |
| <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. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| <u>Fund 7 - Unexpended Plant</u> | | | |
| <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 Due to Other Agencies) | | 4,341.28 |
| 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. | | | |
| <u>Fund 1 - Current Funds - Unrestricted</u> | | | |
| <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. | | | |
| <u>Fund 8 - Retirement of Indebtedness</u> | | | |
| <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. | | | |
| <u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u> | | | |
| 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.

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

HILLSBOROUGH COMMUNITY COLLEGE

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|--|--|---------------------|----------------------|
| <u>Fund 7 - Unexpended Plant</u> | | | |
| <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. | | | |
| <u>Fund 8 - Retirement of Indebtedness</u> | | | |
| <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. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| <u>Fund 7 - Unexpended Plant</u> | | | |
| <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 (MVLRL) | | 418,631.00 |
| 48100 | Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld Due to Other Agencies) | | 17,145.42 |
| 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. | | | |
| <u>Fund 1 - Current Funds - Unrestricted</u> | | | |
| <u>Account #</u> | <u>Description</u> | | |
| 64500 | Other Services (Admin Charges - DOE) | 11,706.00 | |
| 42210 | Revenue - License Tag Fees Appropriation (MVLRL) | | 11,706.00 |
| To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. | | | |
| <u>Fund 8 - Retirement of Indebtedness</u> | | | |
| <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 (MVLRL) | | 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, MVLRL withheld for debt service, investment earnings, and related fees. | | | |
| <u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u> | | | |
| Beginning fund balance as provided in prior school year | | \$ | 6,688.85 |
| Plus: | | | |
| | Revenue - License Tag Fees Appropriation (MVLRL) | | 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.

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

INDIAN RIVER STATE COLLEGE

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|--|--|---------------------|----------------------|
| <u>Fund 7 - Unexpended Plant</u> | | | |
| <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. | | | |
| <u>Fund 8 - Retirement of Indebtedness</u> | | | |
| <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. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| <u>Fund 7 - Unexpended Plant</u> | | | |
| <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 Due to Other Agencies) | | 12,074.74 |
| 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. | | | |
| <u>Fund 1 - Current Funds - Unrestricted</u> | | | |
| <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. | | | |
| <u>Fund 8 - Retirement of Indebtedness</u> | | | |
| <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. | | | |
| <u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u> | | | |
| 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.

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

FLORIDA GATEWAY COLLEGE

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|--|--|---------------------|----------------------|
| <u>Fund 7 - Unexpended Plant</u> | | | |
| <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. | | | |
| <u>Fund 8 - Retirement of Indebtedness</u> | | | |
| <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. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| <u>Fund 7 - Unexpended Plant</u> | | | |
| <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 Due to Other Agencies) | | 2,144.28 |
| 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. | | | |
| <u>Fund 1 - Current Funds - Unrestricted</u> | | | |
| <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. | | | |
| <u>Fund 8 - Retirement of Indebtedness</u> | | | |
| <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. | | | |
| <u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u> | | | |
| 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.

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

LAKE-SUMTER COMMUNITY COLLEGE

| Entries resulting from bond issuance and refunding: | | Debit | Credit |
|---|---|--------------|---------------|
| Fund 7 - Unexpended Plant | | | |
| <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. | | | |
| Fund 8 - Retirement of Indebtedness | | | |
| <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. | | | |
| Year-end entries: | | Debit | Credit |
| Fund 7 - Unexpended Plant | | | |
| <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 (MVLN) | | 73,483.00 |
| 48100 | Revenue - Interest and Dividends (Interest Earned on MVLN 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. | | | |
| Fund 1 - Current Funds - Unrestricted | | | |
| <u>Account #</u> | <u>Description</u> | | |
| 64500 | Other Services (Admin Charges - DOE) | 1,812.00 | |
| 42210 | Revenue - License Tag Fees Appropriation (MVLN) | | 1,812.00 |
| To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. | | | |
| Fund 8 - Retirement of Indebtedness | | | |
| <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 (MVLN) | | 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, MVLN withheld for debt service, investment earnings, and related fees. | | | |
| Reconciliation of activity in Fund 8 - Retirement of Indebtedness: | | | |
| Beginning fund balance as provided in prior school year | | \$ | 117.22 |
| Plus: | | | |
| Revenue - License Tag Fees Appropriation (MVLN) | | | 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 | | \$ | - |
| 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**

STATE COLLEGE of FLORIDA, MANATEE-SARASOTA

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|--|--|---------------------|----------------------|
| <u>Fund 7 - Unexpended Plant</u> | | | |
| <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. | | | |
| <u>Fund 8 - Retirement of Indebtedness</u> | | | |
| <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. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| <u>Fund 7 - Unexpended Plant</u> | | | |
| <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 Due to Other Agencies) | | 7,364.36 |
| 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. | | | |
| <u>Fund 1 - Current Funds - Unrestricted</u> | | | |
| <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. | | | |
| <u>Fund 8 - Retirement of Indebtedness</u> | | | |
| <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. | | | |
| <u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u> | | | |
| 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.

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

MIAMI DADE COLLEGE

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|--|---|---------------------|----------------------|
| <u>Fund 7 - Unexpended Plant</u> | | | |
| <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. | | | |
| <u>Fund 8 - Retirement of Indebtedness</u> | | | |
| <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. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| <u>Fund 7 - Unexpended Plant</u> | | | |
| <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 (MVLN) | | 807,611.00 |
| 48100 | Revenue - Interest and Dividends (Interest Earned on MVLN Withheld Due to Other Agencies) | | 43,597.40 |
| 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. | | | |
| <u>Fund 1 - Current Funds - Unrestricted</u> | | | |
| <u>Account #</u> | <u>Description</u> | | |
| 64500 | Other Services (Admin Charges - DOE) | 29,766.00 | |
| 42210 | Revenue - License Tag Fees Appropriation (MVLN) | | 29,766.00 |
| To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. | | | |
| <u>Fund 8 - Retirement of Indebtedness</u> | | | |
| <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 (MVLN) | | 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, MVLN withheld for debt service, investment earnings, and related fees. | | | |
| <u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u> | | | |
| Beginning fund balance as provided in prior school year | | \$ | 120,305.79 |
| Plus: | | | |
| | Revenue - License Tag Fees Appropriation (MVLN) | | 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.

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

NORTH FLORIDA COMMUNITY COLLEGE

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|--|--|---------------------|----------------------|
| <u>Fund 7 - Unexpended Plant</u> | | | |
| <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. | | | |
| <u>Fund 8 - Retirement of Indebtedness</u> | | | |
| <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. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| <u>Fund 7 - Unexpended Plant</u> | | | |
| <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 Due to Other Agencies) | | 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. | | | |
| <u>Fund 1 - Current Funds - Unrestricted</u> | | | |
| <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. | | | |
| <u>Fund 8 - Retirement of Indebtedness</u> | | | |
| <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. | | | |
| <u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u> | | | |
| 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.

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

NORTHWEST FLORIDA STATE COLLEGE

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|--|---|---------------------|----------------------|
| <u>Fund 7 - Unexpended Plant</u> | | | |
| <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. | | | |
| <u>Fund 8 - Retirement of Indebtedness</u> | | | |
| <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. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| <u>Fund 7 - Unexpended Plant</u> | | | |
| <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) Due to Other Agencies | | 4,464.31 |
| 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. | | | |
| <u>Fund 1 - Current Funds - Unrestricted</u> | | | |
| <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. | | | |
| <u>Fund 8 - Retirement of Indebtedness</u> | | | |
| <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) Accrued Interest Payable | 116.00 - | |
| 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. | | | |
| <u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u> | | | |
| 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.

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

PALM BEACH STATE COLLEGE

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|--|--|---------------------|----------------------|
| <u>Fund 7 - Unexpended Plant</u> | | | |
| <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. | | | |
| <u>Fund 8 - Retirement of Indebtedness</u> | | | |
| <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. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| <u>Fund 7 - Unexpended Plant</u> | | | |
| <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 Due to Other Agencies) | | 15,756.92 |
| 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. | | | |
| <u>Fund 1 - Current Funds - Unrestricted</u> | | | |
| <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. | | | |
| <u>Fund 8 - Retirement of Indebtedness</u> | | | |
| <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. | | | |
| <u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u> | | | |
| 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.

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

PASCO-HERNANDO COMMUNITY COLLEGE

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|--|--|---------------------|----------------------|
| <u>Fund 7 - Unexpended Plant</u> | | | |
| <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. | | | |
| <u>Fund 8 - Retirement of Indebtedness</u> | | | |
| <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. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| <u>Fund 7 - Unexpended Plant</u> | | | |
| <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 Due to Other Agencies) | | 6,309.80 |
| 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. | | | |
| <u>Fund 1 - Current Funds - Unrestricted</u> | | | |
| <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. | | | |
| <u>Fund 8 - Retirement of Indebtedness</u> | | | |
| <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 | Invest | 51,406.73 | |
| To record debt service payments, MVLRL withheld for debt service, investment earnings, and related fees. | | | |
| <u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u> | | | |
| 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>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.

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

PENSACOLA STATE COLLEGE

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|--|--|---------------------|----------------------|
| <u>Fund 7 - Unexpended Plant</u> | | | |
| <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. | | | |
| <u>Fund 8 - Retirement of Indebtedness</u> | | | |
| <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. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| <u>Fund 7 - Unexpended Plant</u> | | | |
| <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 Due to Other Agencies) | | 7,909.22 |
| 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. | | | |
| <u>Fund 1 - Current Funds - Unrestricted</u> | | | |
| <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. | | | |
| <u>Fund 8 - Retirement of Indebtedness</u> | | | |
| <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. | | | |
| <u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u> | | | |
| 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.

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

POLK STATE COLLEGE

| Entries resulting from bond issuance and refunding: | | Debit | Credit |
|---|---|--------------|------------------|
| Fund 7 - Unexpended Plant | | | |
| <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. | | | |
| Fund 8 - Retirement of Indebtedness | | | |
| <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. | | | |
| Year-end entries: | | Debit | Credit |
| Fund 7 - Unexpended Plant | | | |
| <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) Due to Other Agencies | | 5,562.82 |
| 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. | | | |
| Fund 1 - Current Funds - Unrestricted | | | |
| <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. | | | |
| Fund 8 - Retirement of Indebtedness | | | |
| <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) Accrued Interest Payable | 77.50 - | |
| 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. | | | |
| Reconciliation of activity in Fund 8 - Retirement of Indebtedness: | | | |
| 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. | | | |

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

ST. JOHNS RIVER STATE COLLEGE

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|--|--|---------------------|----------------------|
| <u>Fund 7 - Unexpended Plant</u> | | | |
| <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. | | | |
| <u>Fund 8 - Retirement of Indebtedness</u> | | | |
| <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. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| <u>Fund 7 - Unexpended Plant</u> | | | |
| <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 Due to Other Agencies) | | 4,183.10 |
| 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. | | | |
| <u>Fund 1 - Current Funds - Unrestricted</u> | | | |
| <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. | | | |
| <u>Fund 8 - Retirement of Indebtedness</u> | | | |
| <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. | | | |
| <u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u> | | | |
| 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.

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

ST. PETERSBURG COLLEGE

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|--|--|---------------------|----------------------|
| <u>Fund 7 - Unexpended Plant</u> | | | |
| <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. | | | |
| <u>Fund 8 - Retirement of Indebtedness</u> | | | |
| <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. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| <u>Fund 7 - Unexpended Plant</u> | | | |
| <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 Due to Other Agencies) | | 15,220.85 |
| 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. | | | |
| <u>Fund 1 - Current Funds - Unrestricted</u> | | | |
| <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. | | | |
| <u>Fund 8 - Retirement of Indebtedness</u> | | | |
| <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. | | | |
| <u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u> | | | |
| 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.

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

SANTA FE COLLEGE

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|--|--|---------------------|----------------------|
| <u>Fund 7 - Unexpended Plant</u> | | | |
| <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. | | | |
| <u>Fund 8 - Retirement of Indebtedness</u> | | | |
| <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. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| <u>Fund 7 - Unexpended Plant</u> | | | |
| <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 Due to Other Agencies) | | 9,974.40 |
| 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. | | | |
| <u>Fund 1 - Current Funds - Unrestricted</u> | | | |
| <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. | | | |
| <u>Fund 8 - Retirement of Indebtedness</u> | | | |
| <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. | | | |
| <u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u> | | | |
| 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.

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

SEMINOLE STATE COLLEGE of FLORIDA

| Entries resulting from bond issuance and refunding: | | Debit | Credit |
|---|---|--------------|------------------|
| Fund 7 - Unexpended Plant | | | |
| <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. | | | |
| Fund 8 - Retirement of Indebtedness | | | |
| <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. | | | |
| Year-end entries: | | Debit | Credit |
| Fund 7 - Unexpended Plant | | | |
| <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 (MVL R) | | 175,940.00 |
| 48100 | Revenue - Interest and Dividends (Interest Earned on MVL R 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. | | | |
| Fund 1 - Current Funds - Unrestricted | | | |
| <u>Account #</u> | <u>Description</u> | | |
| 64500 | Other Services (Admin Charges - DOE) | 8,262.00 | |
| 42210 | Revenue - License Tag Fees Appropriation (MVL R) | | 8,262.00 |
| To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. | | | |
| Fund 8 - Retirement of Indebtedness | | | |
| <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 (MVL R) | | 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, MVL R withheld for debt service, investment earnings, and related fees. | | | |
| Reconciliation of activity in Fund 8 - Retirement of Indebtedness: | | | |
| Beginning fund balance as provided in prior school year | | \$ | 72,643.52 |
| Plus: | | | |
| Revenue - License Tag Fees Appropriation (MVL R) | | | 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>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. | | | |

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

SOUTH FLORIDA COMMUNITY COLLEGE

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|--|---|---------------------|----------------------|
| <u>Fund 7 - Unexpended Plant</u> | | | |
| <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. | | | |
| <u>Fund 8 - Retirement of Indebtedness</u> | | | |
| <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. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| <u>Fund 7 - Unexpended Plant</u> | | | |
| <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 (MVLN) | | 139,350.00 |
| 48100 | Revenue - Interest and Dividends (Interest Earned on MVLN Withheld Due to Other Agencies) | | 2,777.01 |
| 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. | | | |
| <u>Fund 1 - Current Funds - Unrestricted</u> | | | |
| <u>Account #</u> | <u>Description</u> | | |
| 64500 | Other Services (Admin Charges - DOE) | 2,122.08 | |
| 42210 | Revenue - License Tag Fees Appropriation (MVLN) | | 2,122.08 |
| To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. | | | |
| <u>Fund 8 - Retirement of Indebtedness</u> | | | |
| <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 (MVLN) | | - |
| 48100 | Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings) | | - |
| To record debt service payments, MVLN withheld for debt service, investment earnings, and related fees. | | | |
| <u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u> | | | |
| Beginning fund balance as provided in prior school year | | \$ | - |
| Plus: | | | |
| | Revenue - License Tag Fees Appropriation (MVLN) | | - |
| | 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.

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

TALLAHASSEE COMMUNITY COLLEGE

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|--|--|---------------------|----------------------|
| <u>Fund 7 - Unexpended Plant</u> | | | |
| <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. | | | |
| <u>Fund 8 - Retirement of Indebtedness</u> | | | |
| <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. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| <u>Fund 7 - Unexpended Plant</u> | | | |
| <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 Due to Other Agencies) | | 10,264.40 |
| 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. | | | |
| <u>Fund 1 - Current Funds - Unrestricted</u> | | | |
| <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. | | | |
| <u>Fund 8 - Retirement of Indebtedness</u> | | | |
| <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. | | | |
| <u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u> | | | |
| 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.

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

VALENCIA COLLEGE

| Entries resulting from bond issuance and refunding: | | <u>Debit</u> | <u>Credit</u> |
|--|--|---------------------|----------------------|
| <u>Fund 7 - Unexpended Plant</u> | | | |
| <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. | | | |
| <u>Fund 8 - Retirement of Indebtedness</u> | | | |
| <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. | | | |
| Year-end entries: | | <u>Debit</u> | <u>Credit</u> |
| <u>Fund 7 - Unexpended Plant</u> | | | |
| <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 Due to Other Agencies) | | 23,305.76 |
| 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. | | | |
| <u>Fund 1 - Current Funds - Unrestricted</u> | | | |
| <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. | | | |
| <u>Fund 8 - Retirement of Indebtedness</u> | | | |
| <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 | Invest | 58,602.59 | |
| To record debt service payments, MVLRL withheld for debt service, investment earnings, and related fees. | | | |
| <u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u> | | | |
| 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.