

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

Alachua County School District

Entries resulting from bond issuance or refunding:

Fund 210 Debt Service, SBE/COBI Bonds		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	188,948.81	
9200/730	Dues and Fees (Administrative expense)	521.96	
3321	CO&DS Distributed		178,494.36
3325	Interest on Undistributed CO&DS		10,976.41

[To record CO&DS disbursements, investment earnings, and treasury fees.]

Fund 100 General Fund

<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.]

Fund 210 Debt Service, SBE/COBI Bonds

<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	585,000.00	
9200/720	Interest	308,862.50	
9200/730	Dues and Fees	673.66	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		873,708.36
3326	SBE/COBI Bond Interest		260.41
11XX	Cash		20,567.39

[To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.]

Reconciliation of Activity in Fund 210 Debt Service:

Beginning fund balance as provided in prior school year:	181,013.45
Plus:	
CO&DS withheld	873,708.36
Bond interest (revenue on withheld MVLR)	260.41
Less:	
Principal payments	585,000.00
Interest expenditure	308,862.50
Dues and fees (fees on bond interest above)	673.66
Ending fund balance:	<u><u>160,446.06</u></u>

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

Baker County School District

Entries resulting from bond issuance or refunding:

Fund 210 Debt Service, SBE/COBI Bonds		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	100,155.13	
9200/730	Dues and Fees (Administrative expense)	86.41	
3321	CO&DS Distributed		98,424.38
3325	Interest on Undistributed CO&DS		1,817.16

[To record CO&DS disbursements, investment earnings, and treasury fees.]

Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	2,500.77	
3323	CO&DS Withheld for Administration		2,500.77

[To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.]

Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	65,000.00	
9200/720	Interest	34,387.50	
9200/730	Dues and Fees	74.95	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		97,204.90
3326	SBE/COBI Bond Interest		28.97
11XX	Cash		2,228.58

[To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.]

Reconciliation of Activity in Fund 210 Debt Service:

Beginning fund balance as provided in prior school year:	19,520.96
Plus:	
CO&DS withheld	97,204.90
Bond interest (revenue on withheld MVLR)	28.97
Less:	
Principal payments	65,000.00
Interest expenditure	34,387.50
Dues and fees (fees on bond interest above)	74.95
Ending fund balance:	<u><u>17,292.38</u></u>

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

Bay County School District

Entries resulting from bond issuance or refunding:

Fund 210 Debt Service, SBE/COBI Bonds		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	128,487.63	
9200/730	Dues and Fees (Administrative expense)	476.06	
3321	CO&DS Distributed		118,952.65
3325	Interest on Undistributed CO&DS		10,011.04

[To record CO&DS disbursements, investment earnings, and treasury fees.]

Fund 100 General Fund			
<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.]

Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	520,000.00	
9200/720	Interest	323,743.75	
9200/730	Dues and Fees	636.34	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		825,297.43
3326	SBE/COBI Bond Interest		245.98
11XX	Cash		18,836.68

[To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.]

Reconciliation of Activity in Fund 210 Debt Service:

Beginning fund balance as provided in prior school year:	186,443.30
Plus:	
CO&DS withheld	825,297.43
Bond interest (revenue on withheld MVLR)	245.98
Less:	
Principal payments	520,000.00
Interest expenditure	323,743.75
Dues and fees (fees on bond interest above)	636.34
Ending fund balance:	<u><u>167,606.62</u></u>

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

Bradford County School District

Entries resulting from bond issuance or refunding:

Fund 210 Debt Service, SBE/COBI Bonds		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	27,819.38	
9200/730	Dues and Fees (Administrative expense)	66.89	
3321	CO&DS Distributed		26,479.72
3325	Interest on Undistributed CO&DS		1,406.55

[To record CO&DS disbursements, investment earnings, and treasury fees.]

Fund 100 General Fund			
<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.]

Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	80,000.00	
9200/720	Interest	33,475.00	
9200/730	Dues and Fees	85.89	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		111,390.30
3326	SBE/COBI Bond Interest		33.20
11XX	Cash		2,137.39

[To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.]

Reconciliation of Activity in Fund 210 Debt Service:

Beginning fund balance as provided in prior school year:	18,322.22
Plus:	
CO&DS withheld	111,390.30
Bond interest (revenue on withheld MVLR)	33.20
Less:	
Principal payments	80,000.00
Interest expenditure	33,475.00
Dues and fees (fees on bond interest above)	85.89
Ending fund balance:	<u><u>16,184.83</u></u>

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

Brevard County School District

Entries resulting from bond issuance or refunding:

Fund 210 Debt Service, SBE/COBI Bonds		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	413,065.34	
9200/730	Dues and Fees (Administrative expense)	1,379.28	
3321	CO&DS Distributed		385,439.63
3325	Interest on Undistributed CO&DS		29,004.99

[To record CO&DS disbursements, investment earnings, and treasury fees.]

Fund 100 General Fund

<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.]

Fund 210 Debt Service, SBE/COBI Bonds

<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	1,610,000.00	
9200/720	Interest	805,920.00	
9200/730	Dues and Fees	1,828.45	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		2,371,419.19
3326	SBE/COBI Bond Interest		706.80
11XX	Cash		45,622.46

[To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.]

Reconciliation of Activity in Fund 210 Debt Service:

Beginning fund balance as provided in prior school year:	428,162.93
Plus:	
CO&DS withheld	2,371,419.19
Bond interest (revenue on withheld MVLR)	706.80
Less:	
Principal payments	1,610,000.00
Interest expenditure	805,920.00
Dues and fees (fees on bond interest above)	1,828.45
Ending fund balance:	<u><u>382,540.47</u></u>

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

Broward County School District

Entries resulting from bond issuance or refunding:

Fund 210 Debt Service, SBE/COBI Bonds		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
11XX	Cash	33,623.80	
2210	Accrued Interest Payable		33,623.80

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

Year-end entries:

Fund 360 Capital Projects, CO&DS		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,274,311.95	
9200/730	Dues and Fees (Administrative expense)	5,033.89	
3321	CO&DS Distributed		1,173,487.94
3325	Interest on Undistributed CO&DS		105,857.90

[To record CO&DS disbursements, investment earnings, and treasury fees.]

Fund 100 General Fund

<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 MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.]

Fund 210 Debt Service, SBE/COBI Bonds

<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	6,495,000.00	
9200/720	Interest	3,590,934.54	
9200/730	Dues and Fees	7,733.49	
2210	Accrued Interest Payable	33,623.80	
3322	CO&DS Withheld for SBE/COBI Bonds		10,029,972.35
3326	SBE/COBI Bond Interest		2,989.44
11XX	Cash		94,330.04

[To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.]

Reconciliation of Activity in Fund 210 Debt Service:

Beginning fund balance as provided in prior school year:	1,927,883.76
Plus:	
CO&DS withheld	10,029,972.35
Bond interest (revenue on withheld MVLR)	2,989.44
Less:	
Principal payments	6,495,000.00
Interest expenditure	3,590,934.54
Dues and fees (fees on bond interest above)	7,733.49
Ending fund balance:	<u><u>1,867,177.52</u></u>

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

Calhoun County School District

Entries resulting from bond issuance or refunding:

Fund 210 Debt Service, SBE/COBI Bonds		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	81,254.79	
9200/730	Dues and Fees (Administrative expense)	43.01	
3321	CO&DS Distributed		80,393.25
3325	Interest on Undistributed CO&DS		904.55

[To record CO&DS disbursements, investment earnings, and treasury fees.]

Fund 100 General Fund			
<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.]

Fund 210 Debt Service, SBE/COBI Bonds			
<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.]

Reconciliation of Activity in Fund 210 Debt Service:

Beginning fund balance as provided in prior school year:	-
Plus:	
CO&DS withheld	-
Bond interest (revenue on withheld MVLR)	-
Less:	
Principal payments	-
Interest expenditure	-
Dues and fees (fees on bond interest above)	-
Ending fund balance:	-

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

Charlotte County School District

Entries resulting from bond issuance or refunding:

Fund 210 Debt Service, SBE/COBI Bonds		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	108,769.72	
9200/730	Dues and Fees (Administrative expense)	318.99	
3321	CO&DS Distributed		102,380.69
3325	Interest on Undistributed CO&DS		6,708.02

[To record CO&DS disbursements, investment earnings, and treasury fees.]

Fund 100 General Fund

<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.]

Fund 210 Debt Service, SBE/COBI Bonds

<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	365,000.00	
9200/720	Interest	225,775.00	
9200/730	Dues and Fees	445.56	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		577,872.92
3326	SBE/COBI Bond Interest		172.24
11XX	Cash		13,175.40

[To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.]

Reconciliation of Activity in Fund 210 Debt Service:

Beginning fund balance as provided in prior school year:	130,733.58
Plus:	
CO&DS withheld	577,872.92
Bond interest (revenue on withheld MVLR)	172.24
Less:	
Principal payments	365,000.00
Interest expenditure	225,775.00
Dues and fees (fees on bond interest above)	445.56
Ending fund balance:	<u><u>117,558.18</u></u>

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

Citrus County School District

Entries resulting from bond issuance or refunding:

Fund 210 Debt Service, SBE/COBI Bonds		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	108,948.44	
9200/730	Dues and Fees (Administrative expense)	306.08	
3321	CO&DS Distributed		102,818.00
3325	Interest on Undistributed CO&DS		6,436.52

[To record CO&DS disbursements, investment earnings, and treasury fees.]

Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	9,589.38	
3323	CO&DS Withheld for Administration		9,589.38

[To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.]

Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	335,000.00	
9200/720	Interest	207,150.00	
9200/730	Dues and Fees	408.90	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		530,321.12
3326	SBE/COBI Bond Interest		158.06
11XX	Cash		12,079.72

[To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.]

Reconciliation of Activity in Fund 210 Debt Service:

Beginning fund balance as provided in prior school year:	117,647.59
Plus:	
CO&DS withheld	530,321.12
Bond interest (revenue on withheld MVLR)	158.06
Less:	
Principal payments	335,000.00
Interest expenditure	207,150.00
Dues and fees (fees on bond interest above)	408.90
Ending fund balance:	<u><u>105,567.87</u></u>

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

Clay County School District

Entries resulting from bond issuance or refunding:

Fund 210 Debt Service, SBE/COBI Bonds		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

Year-end entries:

Fund 360 Capital Projects, CO&DS		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
11XX	Cash	447,559.77	
9200/730	Dues and Fees (Administrative expense)	669.29	
3321	CO&DS Distributed		434,154.51
3325	Interest on Undistributed CO&DS		14,074.55

[To record CO&DS disbursements, investment earnings, and treasury fees.]

Fund 100 General Fund

<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	20,970.57	
3323	CO&DS Withheld for Administration		20,970.57

[To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.]

Fund 210 Debt Service, SBE/COBI Bonds

<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	640,000.00	
9200/720	Interest	343,140.00	
9200/730	Dues and Fees	742.33	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		962,762.70
3326	SBE/COBI Bond Interest		286.95
11XX	Cash		20,832.68

[To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.]

Reconciliation of Activity in Fund 210 Debt Service:

Beginning fund balance as provided in prior school year:	195,440.74
Plus:	
CO&DS withheld	962,762.70
Bond interest (revenue on withheld MVLR)	286.95
Less:	
Principal payments	640,000.00
Interest expenditure	343,140.00
Dues and fees (fees on bond interest above)	742.33
Ending fund balance:	<u><u>174,608.06</u></u>

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

Collier County School District

Entries resulting from bond issuance or refunding:

Fund 210 Debt Service, SBE/COBI Bonds		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	724,199.74	
9200/730	Dues and Fees (Administrative expense)	820.52	
3321	CO&DS Distributed		707,765.55
3325	Interest on Undistributed CO&DS		17,254.71

[To record CO&DS disbursements, investment earnings, and treasury fees.]

Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	25,940.52	
3323	CO&DS Withheld for Administration		25,940.52

[To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.]

Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	670,000.00	
9200/720	Interest	387,750.00	
9200/730	Dues and Fees	797.26	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		1,034,010.08
3326	SBE/COBI Bond Interest		308.19
11XX	Cash		24,228.99

[To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.]

Reconciliation of Activity in Fund 210 Debt Service:

Beginning fund balance as provided in prior school year:	227,532.45
Plus:	
CO&DS withheld	1,034,010.08
Bond interest (revenue on withheld MVLR)	308.19
Less:	
Principal payments	670,000.00
Interest expenditure	387,750.00
Dues and fees (fees on bond interest above)	797.26
Ending fund balance:	<u><u>203,303.46</u></u>

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

Columbia County School District

Entries resulting from bond issuance or refunding:

Fund 210 Debt Service, SBE/COBI Bonds		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	97,651.01	
9200/730	Dues and Fees (Administrative expense)	189.80	
3321	CO&DS Distributed		93,849.49
3325	Interest on Undistributed CO&DS		3,991.32

[To record CO&DS disbursements, investment earnings, and treasury fees.]

Fund 100 General Fund

<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	5,356.29	
3323	CO&DS Withheld for Administration		5,356.29

[To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.]

Fund 210 Debt Service, SBE/COBI Bonds

<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	170,000.00	
9200/720	Interest	97,500.00	
9200/730	Dues and Fees	201.59	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		261,457.90
3326	SBE/COBI Bond Interest		77.93
11XX	Cash		6,165.76

[To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.]

Reconciliation of Activity in Fund 210 Debt Service:

Beginning fund balance as provided in prior school year:	58,130.77
Plus:	
CO&DS withheld	261,457.90
Bond interest (revenue on withheld MVLR)	77.93
Less:	
Principal payments	170,000.00
Interest expenditure	97,500.00
Dues and fees (fees on bond interest above)	201.59
Ending fund balance:	<u><u>51,965.01</u></u>

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

Dade County School District

Entries resulting from bond issuance or refunding:

Fund 210 Debt Service, SBE/COBI Bonds		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
11XX	Cash	60,208.39	
2210	Accrued Interest Payable		60,208.39

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,744,580.07	
9200/730	Dues and Fees (Administrative expense)	6,792.40	
3321	CO&DS Distributed		1,608,534.60
3325	Interest on Undistributed CO&DS		142,837.87

[To record CO&DS disbursements, investment earnings, and treasury fees.]

Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	226,257.06	
3323	CO&DS Withheld for Administration		226,257.06

[To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.]

Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	8,775,000.00	
9200/720	Interest	4,590,561.61	
9200/730	Dues and Fees	10,274.07	
2210	Accrued Interest Payable	60,208.39	
3322	CO&DS Withheld for SBE/COBI Bonds		13,324,984.79
3326	SBE/COBI Bond Interest		3,971.52
11XX	Cash		107,087.76

[To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.]

Reconciliation of Activity in Fund 210 Debt Service:

Beginning fund balance as provided in prior school year:	2,589,467.12
Plus:	
CO&DS withheld	13,324,984.79
Bond interest (revenue on withheld MVLR)	3,971.52
Less:	
Principal payments	8,775,000.00
Interest expenditure	4,590,561.61
Dues and fees (fees on bond interest above)	10,274.07
Ending fund balance:	<u><u>2,542,587.75</u></u>

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

DeSoto County School District

Entries resulting from bond issuance or refunding:

Fund 210 Debt Service, SBE/COBI Bonds		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	28,133.92	
9200/730	Dues and Fees (Administrative expense)	86.97	
3321	CO&DS Distributed		26,391.97
3325	Interest on Undistributed CO&DS		1,828.92

[To record CO&DS disbursements, investment earnings, and treasury fees.]

Fund 100 General Fund			
<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 MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.]

Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	100,000.00	
9200/720	Interest	60,406.25	
9200/730	Dues and Fees	120.98	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		156,908.18
3326	SBE/COBI Bond Interest		46.77
11XX	Cash		3,572.28

[To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.]

Reconciliation of Activity in Fund 210 Debt Service:

Beginning fund balance as provided in prior school year:	34,943.40
Plus:	
CO&DS withheld	156,908.18
Bond interest (revenue on withheld MVL R)	46.77
Less:	
Principal payments	100,000.00
Interest expenditure	60,406.25
Dues and fees (fees on bond interest above)	120.98
Ending fund balance:	<u><u>31,371.12</u></u>

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

Dixie County School District

Entries resulting from bond issuance or refunding:

Fund 210 Debt Service, SBE/COBI Bonds		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	14,370.66	
9200/730	Dues and Fees (Administrative expense)	39.12	
3321	CO&DS Distributed		13,587.08
3325	Interest on Undistributed CO&DS		822.70

[To record CO&DS disbursements, investment earnings, and treasury fees.]

Fund 100 General Fund			
<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.]

Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	40,000.00	
9200/720	Interest	29,238.75	
9200/730	Dues and Fees	52.30	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		67,824.91
3326	SBE/COBI Bond Interest		20.22
11XX	Cash		1,445.92

[To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.]

Reconciliation of Activity in Fund 210 Debt Service:

Beginning fund balance as provided in prior school year:	17,302.36
Plus:	
CO&DS withheld	67,824.91
Bond interest (revenue on withheld MVLR)	20.22
Less:	
Principal payments	40,000.00
Interest expenditure	29,238.75
Dues and fees (fees on bond interest above)	52.30
Ending fund balance:	<u><u>15,856.44</u></u>

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

Duval County School District

Entries resulting from bond issuance or refunding:

Fund 210 Debt Service, SBE/COBI Bonds		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	686,321.40	
9200/730	Dues and Fees (Administrative expense)	2,308.51	
3321	CO&DS Distributed		640,084.03
3325	Interest on Undistributed CO&DS		48,545.88

[To record CO&DS disbursements, investment earnings, and treasury fees.]

Fund 100 General Fund

<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.]

Fund 210 Debt Service, SBE/COBI Bonds

<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	2,450,000.00	
9200/720	Interest	1,342,643.75	
9200/730	Dues and Fees	2,858.35	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		3,707,139.33
3326	SBE/COBI Bond Interest		1,104.91
11XX	Cash		87,257.86

[To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.]

Reconciliation of Activity in Fund 210 Debt Service:

Beginning fund balance as provided in prior school year:	792,714.99
Plus:	
CO&DS withheld	3,707,139.33
Bond interest (revenue on withheld MVLR)	1,104.91
Less:	
Principal payments	2,450,000.00
Interest expenditure	1,342,643.75
Dues and fees (fees on bond interest above)	2,858.35
Ending fund balance:	<u><u>705,457.13</u></u>

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

Escambia County School District

Entries resulting from bond issuance or refunding:

Fund 210 Debt Service, SBE/COBI Bonds		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
11XX	Cash	9,254.58	
2210	Accrued Interest Payable		9,254.58

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

Year-end entries:

Fund 360 Capital Projects, CO&DS		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
11XX	Cash	234,087.39	
9200/730	Dues and Fees (Administrative expense)	772.76	
3321	CO&DS Distributed		218,609.66
3325	Interest on Undistributed CO&DS		16,250.49

[To record CO&DS disbursements, investment earnings, and treasury fees.]

Fund 100 General Fund

<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.]

Fund 210 Debt Service, SBE/COBI Bonds

<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	910,000.00	
9200/720	Interest	453,630.42	
9200/730	Dues and Fees	1,061.76	
2210	Accrued Interest Payable	9,254.58	
3322	CO&DS Withheld for SBE/COBI Bonds		1,377,051.21
3326	SBE/COBI Bond Interest		410.43
11XX	Cash	3,514.88	

[To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.]

Reconciliation of Activity in Fund 210 Debt Service:

Beginning fund balance as provided in prior school year:	231,418.18
Plus:	
CO&DS withheld	1,377,051.21
Bond interest (revenue on withheld MVLR)	410.43
Less:	
Principal payments	910,000.00
Interest expenditure	453,630.42
Dues and fees (fees on bond interest above)	1,061.76
Ending fund balance:	<u>244,187.64</u>

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

Flagler County School District

Entries resulting from bond issuance or refunding:

Fund 210 Debt Service, SBE/COBI Bonds		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	274,042.97	
9200/730	Dues and Fees (Administrative expense)	241.28	
3321	CO&DS Distributed		269,210.41
3325	Interest on Undistributed CO&DS		5,073.84

[To record CO&DS disbursements, investment earnings, and treasury fees.]

Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	7,689.27	
3323	CO&DS Withheld for Administration		7,689.27

[To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.]

Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	140,000.00	
9200/720	Interest	117,438.75	
9200/730	Dues and Fees	194.44	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		252,179.70
3326	SBE/COBI Bond Interest		75.16
11XX	Cash		5,378.33

[To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.]

Reconciliation of Activity in Fund 210 Debt Service:

Beginning fund balance as provided in prior school year:	72,319.09
Plus:	
CO&DS withheld	252,179.70
Bond interest (revenue on withheld MVLR)	75.16
Less:	
Principal payments	140,000.00
Interest expenditure	117,438.75
Dues and fees (fees on bond interest above)	194.44
Ending fund balance:	<u><u>66,940.76</u></u>

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

Franklin County School District

Entries resulting from bond issuance or refunding:

Fund 210 Debt Service, SBE/COBI Bonds		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

Year-end entries:

Fund 360 Capital Projects, CO&DS		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
11XX	Cash	63,695.35	
9200/730	Dues and Fees (Administrative expense)	22.53	
3321	CO&DS Distributed		63,244.05
3325	Interest on Undistributed CO&DS		473.83

[To record CO&DS disbursements, investment earnings, and treasury fees.]

Fund 100 General Fund

<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.]

Fund 210 Debt Service, SBE/COBI Bonds

<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.]

Reconciliation of Activity in Fund 210 Debt Service:

Beginning fund balance as provided in prior school year:	-
Plus:	
CO&DS withheld	-
Bond interest (revenue on withheld MVLR)	-
Less:	
Principal payments	-
Interest expenditure	-
Dues and fees (fees on bond interest above)	-
Ending fund balance:	-

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

Gadsden County School District

Entries resulting from bond issuance or refunding:

Fund 210 Debt Service, SBE/COBI Bonds		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	50,646.28	
9200/730	Dues and Fees (Administrative expense)	112.66	
3321	CO&DS Distributed		48,389.80
3325	Interest on Undistributed CO&DS		2,369.14

[To record CO&DS disbursements, investment earnings, and treasury fees.]

Fund 100 General Fund

<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.]

Fund 210 Debt Service, SBE/COBI Bonds

<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	150,000.00	
9200/720	Interest	95,606.25	
9200/730	Dues and Fees	185.24	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		240,242.91
3326	SBE/COBI Bond Interest		71.60
11XX	Cash		5,476.98

[To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.]

Reconciliation of Activity in Fund 210 Debt Service:

Beginning fund balance as provided in prior school year:	53,968.26
Plus:	
CO&DS withheld	240,242.91
Bond interest (revenue on withheld MVLR)	71.60
Less:	
Principal payments	150,000.00
Interest expenditure	95,606.25
Dues and fees (fees on bond interest above)	185.24
Ending fund balance:	<u><u>48,491.28</u></u>

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

Gilchrist County School District

Entries resulting from bond issuance or refunding:

Fund 210 Debt Service, SBE/COBI Bonds		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	31,146.53	
9200/730	Dues and Fees (Administrative expense)	53.04	
3321	CO&DS Distributed		30,084.25
3325	Interest on Undistributed CO&DS		1,115.32

[To record CO&DS disbursements, investment earnings, and treasury fees.]

Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,588.98	
3323	CO&DS Withheld for Administration		1,588.98

[To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.]

Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	50,000.00	
9200/720	Interest	27,512.50	
9200/730	Dues and Fees	58.41	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		75,760.51
3326	SBE/COBI Bond Interest		22.58
11XX	Cash		1,787.82

[To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.]

Reconciliation of Activity in Fund 210 Debt Service:

Beginning fund balance as provided in prior school year:	17,584.49
Plus:	
CO&DS withheld	75,760.51
Bond interest (revenue on withheld MVLR)	22.58
Less:	
Principal payments	50,000.00
Interest expenditure	27,512.50
Dues and fees (fees on bond interest above)	58.41
Ending fund balance:	<u><u>15,796.67</u></u>

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

Glades County School District

Entries resulting from bond issuance or refunding:

Fund 210 Debt Service, SBE/COBI Bonds		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	46,646.25	
9200/730	Dues and Fees (Administrative expense)	24.23	
3321	CO&DS Distributed		46,160.91
3325	Interest on Undistributed CO&DS		509.57

[To record CO&DS disbursements, investment earnings, and treasury fees.]

Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	657.15	
3323	CO&DS Withheld for Administration		657.15

[To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.]

Fund 210 Debt Service, SBE/COBI Bonds			
<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.]

Reconciliation of Activity in Fund 210 Debt Service:

Beginning fund balance as provided in prior school year:	-
Plus:	
CO&DS withheld	-
Bond interest (revenue on withheld MVLR)	-
Less:	
Principal payments	-
Interest expenditure	-
Dues and fees (fees on bond interest above)	-
Ending fund balance:	-

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

Gulf County School District

Entries resulting from bond issuance or refunding:

Fund 210 Debt Service, SBE/COBI Bonds		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	15,333.72	
9200/730	Dues and Fees (Administrative expense)	38.58	
3321	CO&DS Distributed		14,560.98
3325	Interest on Undistributed CO&DS		811.32

[To record CO&DS disbursements, investment earnings, and treasury fees.]

Fund 100 General Fund

<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.]

Fund 210 Debt Service, SBE/COBI Bonds

<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	40,000.00	
9200/720	Interest	32,050.00	
9200/730	Dues and Fees	54.37	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		70,518.95
3326	SBE/COBI Bond Interest		21.02
11XX	Cash		1,564.40

[To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.]

Reconciliation of Activity in Fund 210 Debt Service:

Beginning fund balance as provided in prior school year:	22,483.54
Plus:	
CO&DS withheld	70,518.95
Bond interest (revenue on withheld MVLR)	21.02
Less:	
Principal payments	40,000.00
Interest expenditure	32,050.00
Dues and fees (fees on bond interest above)	54.37
Ending fund balance:	<u><u>20,919.14</u></u>

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

Hamilton County School District

Entries resulting from bond issuance or refunding:

Fund 210 Debt Service, SBE/COBI Bonds		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	19,121.11	
9200/730	Dues and Fees (Administrative expense)	33.04	
3321	CO&DS Distributed		18,459.42
3325	Interest on Undistributed CO&DS		694.73

[To record CO&DS disbursements, investment earnings, and treasury fees.]

Fund 100 General Fund

<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.]

Fund 210 Debt Service, SBE/COBI Bonds

<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	35,000.00	
9200/720	Interest	22,750.00	
9200/730	Dues and Fees	43.55	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		56,482.46
3326	SBE/COBI Bond Interest		16.83
11XX	Cash		1,294.26

[To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.]

Reconciliation of Activity in Fund 210 Debt Service:

Beginning fund balance as provided in prior school year:	15,498.56
Plus:	
CO&DS withheld	56,482.46
Bond interest (revenue on withheld MVLR)	16.83
Less:	
Principal payments	35,000.00
Interest expenditure	22,750.00
Dues and fees (fees on bond interest above)	43.55
Ending fund balance:	<u><u>14,204.30</u></u>

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

Hardee County School District

Entries resulting from bond issuance or refunding:

Fund 210 Debt Service, SBE/COBI Bonds		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	40,290.69	
9200/730	Dues and Fees (Administrative expense)	94.76	
3321	CO&DS Distributed		38,392.80
3325	Interest on Undistributed CO&DS		1,992.65

[To record CO&DS disbursements, investment earnings, and treasury fees.]

Fund 100 General Fund			
<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.]

Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	90,000.00	
9200/720	Interest	64,667.50	
9200/730	Dues and Fees	116.80	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		151,481.77
3326	SBE/COBI Bond Interest		45.15
11XX	Cash		3,257.38

[To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.]

Reconciliation of Activity in Fund 210 Debt Service:

Beginning fund balance as provided in prior school year:	35,725.95
Plus:	
CO&DS withheld	151,481.77
Bond interest (revenue on withheld MVLR)	45.15
Less:	
Principal payments	90,000.00
Interest expenditure	64,667.50
Dues and fees (fees on bond interest above)	116.80
Ending fund balance:	<u><u>32,468.57</u></u>

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

Hendry County School District

Entries resulting from bond issuance or refunding:

Fund 210 Debt Service, SBE/COBI Bonds		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	48,901.32	
9200/730	Dues and Fees (Administrative expense)	130.17	
3321	CO&DS Distributed		46,294.14
3325	Interest on Undistributed CO&DS		2,737.35

[To record CO&DS disbursements, investment earnings, and treasury fees.]

Fund 100 General Fund

<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.]

Fund 210 Debt Service, SBE/COBI Bonds

<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	155,000.00	
9200/720	Interest	83,287.50	
9200/730	Dues and Fees	179.58	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		232,901.39
3326	SBE/COBI Bond Interest		69.42
11XX	Cash		5,496.27

[To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.]

Reconciliation of Activity in Fund 210 Debt Service:

Beginning fund balance as provided in prior school year:	49,575.23
Plus:	
CO&DS withheld	232,901.39
Bond interest (revenue on withheld MVLR)	69.42
Less:	
Principal payments	155,000.00
Interest expenditure	83,287.50
Dues and fees (fees on bond interest above)	179.58
Ending fund balance:	<u><u>44,078.96</u></u>

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

Hernando County School District

Entries resulting from bond issuance or refunding:

Fund 210 Debt Service, SBE/COBI Bonds		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	212,471.72	
9200/730	Dues and Fees (Administrative expense)	416.09	
3321	CO&DS Distributed		204,137.79
3325	Interest on Undistributed CO&DS		8,750.02

[To record CO&DS disbursements, investment earnings, and treasury fees.]

Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	13,153.41	
3323	CO&DS Withheld for Administration		13,153.41

[To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.]

Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	410,000.00	
9200/720	Interest	271,442.50	
9200/730	Dues and Fees	514.36	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		667,097.18
3326	SBE/COBI Bond Interest		198.83
11XX	Cash		14,660.85

[To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.]

Reconciliation of Activity in Fund 210 Debt Service:

Beginning fund balance as provided in prior school year:	151,901.08
Plus:	
CO&DS withheld	667,097.18
Bond interest (revenue on withheld MVLR)	198.83
Less:	
Principal payments	410,000.00
Interest expenditure	271,442.50
Dues and fees (fees on bond interest above)	514.36
Ending fund balance:	<u><u>137,240.23</u></u>

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

Highlands County School District

Entries resulting from bond issuance or refunding:

Fund 210 Debt Service, SBE/COBI Bonds		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

Year-end entries:

Fund 360 Capital Projects, CO&DS		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
11XX	Cash	86,547.99	
9200/730	Dues and Fees (Administrative expense)	224.04	
3321	CO&DS Distributed		82,060.68
3325	Interest on Undistributed CO&DS		4,711.35

[To record CO&DS disbursements, investment earnings, and treasury fees.]

Fund 100 General Fund

<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.]

Fund 210 Debt Service, SBE/COBI Bonds

<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	245,000.00	
9200/720	Interest	124,500.00	
9200/730	Dues and Fees	278.43	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		361,108.59
3326	SBE/COBI Bond Interest		107.63
11XX	Cash		8,562.21

[To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.]

Reconciliation of Activity in Fund 210 Debt Service:

Beginning fund balance as provided in prior school year:	75,425.22
Plus:	
CO&DS withheld	361,108.59
Bond interest (revenue on withheld MVLR)	107.63
Less:	
Principal payments	245,000.00
Interest expenditure	124,500.00
Dues and fees (fees on bond interest above)	278.43
Ending fund balance:	<u><u>66,863.01</u></u>

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

Hillsborough County School District

Entries resulting from bond issuance or refunding:

Fund 210 Debt Service, SBE/COBI Bonds		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
11XX	Cash	36,339.43	
2210	Accrued Interest Payable		36,339.43

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

Year-end entries:

Fund 360 Capital Projects, CO&DS		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,093,060.52	
9200/730	Dues and Fees (Administrative expense)	3,694.98	
3321	CO&DS Distributed		1,019,053.44
3325	Interest on Undistributed CO&DS		77,702.06

[To record CO&DS disbursements, investment earnings, and treasury fees.]

Fund 100 General Fund

<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 MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.]

Fund 210 Debt Service, SBE/COBI Bonds

<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	3,870,000.00	
9200/720	Interest	2,679,442.24	
9200/730	Dues and Fees	5,065.29	
2210	Accrued Interest Payable	36,339.43	
3322	CO&DS Withheld for SBE/COBI Bonds		6,569,435.84
3326	SBE/COBI Bond Interest		1,958.02
11XX	Cash		19,453.10

[To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.]

Reconciliation of Activity in Fund 210 Debt Service:

Beginning fund balance as provided in prior school year:	1,447,293.31
Plus:	
CO&DS withheld	6,569,435.84
Bond interest (revenue on withheld MVLR)	1,958.02
Less:	
Principal payments	3,870,000.00
Interest expenditure	2,679,442.24
Dues and fees (fees on bond interest above)	5,065.29
Ending fund balance:	<u><u>1,464,179.64</u></u>

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

Holmes County School District

Entries resulting from bond issuance or refunding:

Fund 210 Debt Service, SBE/COBI Bonds		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	29,269.92	
9200/730	Dues and Fees (Administrative expense)	58.98	
3321	CO&DS Distributed		28,088.55
3325	Interest on Undistributed CO&DS		1,240.35

[To record CO&DS disbursements, investment earnings, and treasury fees.]

Fund 100 General Fund			
<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 MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.]

Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	45,000.00	
9200/720	Interest	41,777.50	
9200/730	Dues and Fees	65.66	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		85,161.76
3326	SBE/COBI Bond Interest		25.38
11XX	Cash		1,656.02

[To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.]

Reconciliation of Activity in Fund 210 Debt Service:

Beginning fund balance as provided in prior school year:	21,577.54
Plus:	
CO&DS withheld	85,161.76
Bond interest (revenue on withheld MVLR)	25.38
Less:	
Principal payments	45,000.00
Interest expenditure	41,777.50
Dues and fees (fees on bond interest above)	65.66
Ending fund balance:	<u><u>19,921.52</u></u>

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

Indian River County School District

Entries resulting from bond issuance or refunding:

Fund 210 Debt Service, SBE/COBI Bonds		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
11XX	Cash	8,647.14	
2210	Accrued Interest Payable		8,647.14

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	96,111.35	
9200/730	Dues and Fees (Administrative expense)	338.83	
3321	CO&DS Distributed		89,324.82
3325	Interest on Undistributed CO&DS		7,125.36

[To record CO&DS disbursements, investment earnings, and treasury fees.]

Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	10,105.20	
3323	CO&DS Withheld for Administration		10,105.20

[To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.]

Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	265,000.00	
9200/720	Interest	291,802.86	
9200/730	Dues and Fees	449.29	
2210	Accrued Interest Payable	8,647.14	
3322	CO&DS Withheld for SBE/COBI Bonds		582,704.65
3326	SBE/COBI Bond Interest		173.68
11XX	Cash	16,979.04	

[To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.]

Reconciliation of Activity in Fund 210 Debt Service:

Beginning fund balance as provided in prior school year:	135,643.79
Plus:	
CO&DS withheld	582,704.65
Bond interest (revenue on withheld MVLR)	173.68
Less:	
Principal payments	265,000.00
Interest expenditure	291,802.86
Dues and fees (fees on bond interest above)	449.29
Ending fund balance:	<u><u>161,269.97</u></u>

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

Jackson County School District

Entries resulting from bond issuance or refunding:

Fund 210 Debt Service, SBE/COBI Bonds		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	45,490.51	
9200/730	Dues and Fees (Administrative expense)	137.04	
3321	CO&DS Distributed		42,745.82
3325	Interest on Undistributed CO&DS		2,881.73

[To record CO&DS disbursements, investment earnings, and treasury fees.]

Fund 100 General Fund

<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.]

Fund 210 Debt Service, SBE/COBI Bonds

<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	155,000.00	
9200/720	Interest	94,762.50	
9200/730	Dues and Fees	188.37	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		244,307.83
3326	SBE/COBI Bond Interest		72.82
11XX	Cash		5,570.22

[To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.]

Reconciliation of Activity in Fund 210 Debt Service:

Beginning fund balance as provided in prior school year:	53,344.98
Plus:	
CO&DS withheld	244,307.83
Bond interest (revenue on withheld MVLR)	72.82
Less:	
Principal payments	155,000.00
Interest expenditure	94,762.50
Dues and fees (fees on bond interest above)	188.37
Ending fund balance:	<u><u>47,774.76</u></u>

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

Jefferson County School District

Entries resulting from bond issuance or refunding:

Fund 210 Debt Service, SBE/COBI Bonds		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	19,670.62	
9200/730	Dues and Fees (Administrative expense)	21.63	
3321	CO&DS Distributed		19,237.31
3325	Interest on Undistributed CO&DS		454.94

[To record CO&DS disbursements, investment earnings, and treasury fees.]

Fund 100 General Fund			
<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.]

Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	40,000.00	
9200/720	Interest	15,831.25	
9200/730	Dues and Fees	42.27	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		54,827.05
3326	SBE/COBI Bond Interest		16.34
11XX	Cash		1,030.13

[To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.]

Reconciliation of Activity in Fund 210 Debt Service:

Beginning fund balance as provided in prior school year:	8,310.67
Plus:	
CO&DS withheld	54,827.05
Bond interest (revenue on withheld MVLR)	16.34
Less:	
Principal payments	40,000.00
Interest expenditure	15,831.25
Dues and fees (fees on bond interest above)	42.27
Ending fund balance:	<u><u>7,280.54</u></u>

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

Lafayette County School District

Entries resulting from bond issuance or refunding:

Fund 210 Debt Service, SBE/COBI Bonds		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	9,432.11	
9200/730	Dues and Fees (Administrative expense)	19.49	
3321	CO&DS Distributed		9,041.68
3325	Interest on Undistributed CO&DS		409.92

[To record CO&DS disbursements, investment earnings, and treasury fees.]

Fund 100 General Fund

<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	536.94	
3323	CO&DS Withheld for Administration		536.94

[To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.]

Fund 210 Debt Service, SBE/COBI Bonds

<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	15,000.00	
9200/720	Interest	12,018.75	
9200/730	Dues and Fees	20.39	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		26,439.56
3326	SBE/COBI Bond Interest		7.88
11XX	Cash		591.70

[To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.]

Reconciliation of Activity in Fund 210 Debt Service:

Beginning fund balance as provided in prior school year:	8,464.48
Plus:	
CO&DS withheld	26,439.56
Bond interest (revenue on withheld MVLR)	7.88
Less:	
Principal payments	15,000.00
Interest expenditure	12,018.75
Dues and fees (fees on bond interest above)	20.39
Ending fund balance:	<u><u>7,872.78</u></u>

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

Lake County School District

Entries resulting from bond issuance or refunding:

Fund 210 Debt Service, SBE/COBI Bonds		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
11XX	Cash	21,367.73	
2210	Accrued Interest Payable		21,367.73

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

Year-end entries:

Fund 360 Capital Projects, CO&DS		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
11XX	Cash	239,030.54	
9200/730	Dues and Fees (Administrative expense)	734.94	
3321	CO&DS Distributed		224,310.30
3325	Interest on Undistributed CO&DS		15,455.18

[To record CO&DS disbursements, investment earnings, and treasury fees.]

Fund 100 General Fund

<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.]

Fund 210 Debt Service, SBE/COBI Bonds

<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	660,000.00	
9200/720	Interest	537,705.61	
9200/730	Dues and Fees	976.00	
2210	Accrued Interest Payable	21,367.73	
3322	CO&DS Withheld for SBE/COBI Bonds		1,265,824.58
3326	SBE/COBI Bond Interest		377.28
11XX	Cash	46,152.52	

[To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.]

Reconciliation of Activity in Fund 210 Debt Service:

Beginning fund balance as provided in prior school year:	253,746.82
Plus:	
CO&DS withheld	1,265,824.58
Bond interest (revenue on withheld MVLR)	377.28
Less:	
Principal payments	660,000.00
Interest expenditure	537,705.61
Dues and fees (fees on bond interest above)	976.00
Ending fund balance:	<u><u>321,267.07</u></u>

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

Lee County School District

Entries resulting from bond issuance or refunding:

Fund 210 Debt Service, SBE/COBI Bonds		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	959,991.09	
9200/730	Dues and Fees (Administrative expense)	1,539.22	
3321	CO&DS Distributed		929,162.02
3325	Interest on Undistributed CO&DS		32,368.29

[To record CO&DS disbursements, investment earnings, and treasury fees.]

Fund 100 General Fund

<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	48,084.57	
3323	CO&DS Withheld for Administration		48,084.57

[To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.]

Fund 210 Debt Service, SBE/COBI Bonds

<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	1,405,000.00	
9200/720	Interest	919,671.25	
9200/730	Dues and Fees	1,754.46	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		2,275,455.17
3326	SBE/COBI Bond Interest		678.20
11XX	Cash		50,292.34

[To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.]

Reconciliation of Activity in Fund 210 Debt Service:

Beginning fund balance as provided in prior school year:	523,434.99
Plus:	
CO&DS withheld	2,275,455.17
Bond interest (revenue on withheld MVLR)	678.20
Less:	
Principal payments	1,405,000.00
Interest expenditure	919,671.25
Dues and fees (fees on bond interest above)	1,754.46
Ending fund balance:	<u><u>473,142.65</u></u>

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

Leon County School District

Entries resulting from bond issuance or refunding:

Fund 210 Debt Service, SBE/COBI Bonds		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	231,030.38	
9200/730	Dues and Fees (Administrative expense)	632.18	
3321	CO&DS Distributed		218,368.46
3325	Interest on Undistributed CO&DS		13,294.10

[To record CO&DS disbursements, investment earnings, and treasury fees.]

Fund 100 General Fund			
<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.]

Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	745,000.00	
9200/720	Interest	403,500.00	
9200/730	Dues and Fees	866.00	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		1,123,163.40
3326	SBE/COBI Bond Interest		334.76
11XX	Cash		25,867.84

[To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.]

Reconciliation of Activity in Fund 210 Debt Service:

Beginning fund balance as provided in prior school year:	233,734.47
Plus:	
CO&DS withheld	1,123,163.40
Bond interest (revenue on withheld MVLR)	334.76
Less:	
Principal payments	745,000.00
Interest expenditure	403,500.00
Dues and fees (fees on bond interest above)	866.00
Ending fund balance:	<u><u>207,866.63</u></u>

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

Levy County School District

Entries resulting from bond issuance or refunding:

Fund 210 Debt Service, SBE/COBI Bonds		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	38,071.19	
9200/730	Dues and Fees (Administrative expense)	115.55	
3321	CO&DS Distributed		35,756.86
3325	Interest on Undistributed CO&DS		2,429.88

[To record CO&DS disbursements, investment earnings, and treasury fees.]

Fund 100 General Fund			
<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.]

Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	120,000.00	
9200/720	Interest	76,800.00	
9200/730	Dues and Fees	148.43	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		192,512.73
3326	SBE/COBI Bond Interest		57.38
11XX	Cash		4,378.32

[To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.]

Reconciliation of Activity in Fund 210 Debt Service:

Beginning fund balance as provided in prior school year:	45,946.61
Plus:	
CO&DS withheld	192,512.73
Bond interest (revenue on withheld MVLR)	57.38
Less:	
Principal payments	120,000.00
Interest expenditure	76,800.00
Dues and fees (fees on bond interest above)	148.43
Ending fund balance:	<u><u>41,568.29</u></u>

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

Liberty County School District

Entries resulting from bond issuance or refunding:

Fund 210 Debt Service, SBE/COBI Bonds		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	13,038.69	
9200/730	Dues and Fees (Administrative expense)	24.89	
3321	CO&DS Distributed		12,540.08
3325	Interest on Undistributed CO&DS		523.50

[To record CO&DS disbursements, investment earnings, and treasury fees.]

Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	681.03	
3323	CO&DS Withheld for Administration		681.03

[To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.]

Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	20,000.00	
9200/720	Interest	13,787.50	
9200/730	Dues and Fees	25.50	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		33,069.16
3326	SBE/COBI Bond Interest		9.86
11XX	Cash		733.98

[To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.]

Reconciliation of Activity in Fund 210 Debt Service:

Beginning fund balance as provided in prior school year:	8,208.15
Plus:	
CO&DS withheld	33,069.16
Bond interest (revenue on withheld MVLR)	9.86
Less:	
Principal payments	20,000.00
Interest expenditure	13,787.50
Dues and fees (fees on bond interest above)	25.50
Ending fund balance:	<u><u>7,474.17</u></u>

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

Madison County School District

Entries resulting from bond issuance or refunding:

Fund 210 Debt Service, SBE/COBI Bonds		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	27,190.54	
9200/730	Dues and Fees (Administrative expense)	47.79	
3321	CO&DS Distributed		26,233.34
3325	Interest on Undistributed CO&DS		1,004.99

[To record CO&DS disbursements, investment earnings, and treasury fees.]

Fund 100 General Fund			
<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.]

Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	50,000.00	
9200/720	Interest	30,750.00	
9200/730	Dues and Fees	60.89	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		78,972.41
3326	SBE/COBI Bond Interest		23.54
11XX	Cash		1,814.94

[To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.]

Reconciliation of Activity in Fund 210 Debt Service:

Beginning fund balance as provided in prior school year:	20,806.89
Plus:	
CO&DS withheld	78,972.41
Bond interest (revenue on withheld MVLR)	23.54
Less:	
Principal payments	50,000.00
Interest expenditure	30,750.00
Dues and fees (fees on bond interest above)	60.89
Ending fund balance:	<u><u>18,991.95</u></u>

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

Manatee County School District

Entries resulting from bond issuance or refunding:

Fund 210 Debt Service, SBE/COBI Bonds		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	422,061.23	
9200/730	Dues and Fees (Administrative expense)	825.43	
3321	CO&DS Distributed		405,528.66
3325	Interest on Undistributed CO&DS		17,358.00

[To record CO&DS disbursements, investment earnings, and treasury fees.]

Fund 100 General Fund			
<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 MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.]

Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	850,000.00	
9200/720	Interest	585,606.25	
9200/730	Dues and Fees	1,083.54	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		1,405,300.80
3326	SBE/COBI Bond Interest		418.85
11XX	Cash		30,970.14

[To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.]

Reconciliation of Activity in Fund 210 Debt Service:

Beginning fund balance as provided in prior school year:	334,671.02
Plus:	
CO&DS withheld	1,405,300.80
Bond interest (revenue on withheld MVLR)	418.85
Less:	
Principal payments	850,000.00
Interest expenditure	585,606.25
Dues and fees (fees on bond interest above)	1,083.54
Ending fund balance:	<u><u>303,700.88</u></u>

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

Marion County School District

Entries resulting from bond issuance or refunding:

Fund 210 Debt Service, SBE/COBI Bonds		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	362,561.17	
9200/730	Dues and Fees (Administrative expense)	800.82	
3321	CO&DS Distributed		346,521.46
3325	Interest on Undistributed CO&DS		16,840.53

[To record CO&DS disbursements, investment earnings, and treasury fees.]

Fund 100 General Fund

<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	24,081.54	
3323	CO&DS Withheld for Administration		24,081.54

[To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.]

Fund 210 Debt Service, SBE/COBI Bonds

<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	830,000.00	
9200/720	Interest	440,632.50	
9200/730	Dues and Fees	961.01	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		1,246,383.02
3326	SBE/COBI Bond Interest		371.48
11XX	Cash		24,839.01

[To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.]

Reconciliation of Activity in Fund 210 Debt Service:

Beginning fund balance as provided in prior school year:	234,545.99
Plus:	
CO&DS withheld	1,246,383.02
Bond interest (revenue on withheld MVLR)	371.48
Less:	
Principal payments	830,000.00
Interest expenditure	440,632.50
Dues and fees (fees on bond interest above)	961.01
Ending fund balance:	<u><u>209,706.98</u></u>

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

Martin County School District

Entries resulting from bond issuance or refunding:

Fund 210 Debt Service, SBE/COBI Bonds		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
11XX	Cash	6,610.42	
2210	Accrued Interest Payable		6,610.42

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

Year-end entries:

Fund 360 Capital Projects, CO&DS		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
11XX	Cash	528,635.07	
9200/730	Dues and Fees (Administrative expense)	333.50	
3321	CO&DS Distributed		521,955.47
3325	Interest on Undistributed CO&DS		7,013.10

[To record CO&DS disbursements, investment earnings, and treasury fees.]

Fund 100 General Fund

<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	29,803.20	
3323	CO&DS Withheld for Administration		29,803.20

[To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.]

Fund 210 Debt Service, SBE/COBI Bonds

<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	790,000.00	
9200/720	Interest	654,410.83	
9200/730	Dues and Fees	1,114.35	
2210	Accrued Interest Payable	6,610.42	
3322	CO&DS Withheld for SBE/COBI Bonds		1,445,257.45
3326	SBE/COBI Bond Interest		430.76
11XX	Cash		6,447.39

[To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.]

Reconciliation of Activity in Fund 210 Debt Service:

Beginning fund balance as provided in prior school year:	349,779.99
Plus:	
CO&DS withheld	1,445,257.45
Bond interest (revenue on withheld MVLR)	430.76
Less:	
Principal payments	790,000.00
Interest expenditure	654,410.83
Dues and fees (fees on bond interest above)	1,114.35
Ending fund balance:	<u><u>349,943.02</u></u>

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

Monroe County School District

Entries resulting from bond issuance or refunding:

Fund 210 Debt Service, SBE/COBI Bonds		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	50,430.22	
9200/730	Dues and Fees (Administrative expense)	156.33	
3321	CO&DS Distributed		47,299.01
3325	Interest on Undistributed CO&DS		3,287.54

[To record CO&DS disbursements, investment earnings, and treasury fees.]

Fund 100 General Fund			
<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.]

Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	195,000.00	
9200/720	Interest	79,068.75	
9200/730	Dues and Fees	207.38	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		268,965.16
3326	SBE/COBI Bond Interest		80.17
11XX	Cash		5,230.80

[To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.]

Reconciliation of Activity in Fund 210 Debt Service:

Beginning fund balance as provided in prior school year:	42,754.16
Plus:	
CO&DS withheld	268,965.16
Bond interest (revenue on withheld MVLR)	80.17
Less:	
Principal payments	195,000.00
Interest expenditure	79,068.75
Dues and fees (fees on bond interest above)	207.38
Ending fund balance:	<u><u>37,523.36</u></u>

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

Nassau County School District

Entries resulting from bond issuance or refunding:

Fund 210 Debt Service, SBE/COBI Bonds		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	71,014.25	
9200/730	Dues and Fees (Administrative expense)	198.53	
3321	CO&DS Distributed		67,037.85
3325	Interest on Undistributed CO&DS		4,174.93

[To record CO&DS disbursements, investment earnings, and treasury fees.]

Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	5,742.84	
3323	CO&DS Withheld for Administration		5,742.84

[To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.]

Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	195,000.00	
9200/720	Interest	124,112.50	
9200/730	Dues and Fees	240.67	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		312,138.84
3326	SBE/COBI Bond Interest		93.03
11XX	Cash		7,121.30

[To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.]

Reconciliation of Activity in Fund 210 Debt Service:

Beginning fund balance as provided in prior school year:	72,834.04
Plus:	
CO&DS withheld	312,138.84
Bond interest (revenue on withheld MVLR)	93.03
Less:	
Principal payments	195,000.00
Interest expenditure	124,112.50
Dues and fees (fees on bond interest above)	240.67
Ending fund balance:	<u><u>65,712.74</u></u>

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

Okaloosa County School District

Entries resulting from bond issuance or refunding:

Fund 210 Debt Service, SBE/COBI Bonds		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
11XX	Cash	6,538.95	
2210	Accrued Interest Payable		6,538.95

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

Year-end entries:

Fund 360 Capital Projects, CO&DS

<u>Account #</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
11XX	Cash	130,668.21	
9200/730	Dues and Fees (Administrative expense)	535.17	
3321	CO&DS Distributed		119,949.35
3325	Interest on Undistributed CO&DS		11,254.03

[To record CO&DS disbursements, investment earnings, and treasury fees.]

Fund 100 General Fund

<u>Account #</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
7200/310	Professional and Technical Services	16,297.29	
3323	CO&DS Withheld for Administration		16,297.29

[To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.]

Fund 210 Debt Service, SBE/COBI Bonds

<u>Account #</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
9200/710	Redemption of Principal	625,000.00	
9200/720	Interest	323,740.22	
9200/730	Dues and Fees	736.73	
2210	Accrued Interest Payable	6,538.95	
3322	CO&DS Withheld for SBE/COBI Bonds		955,501.14
3326	SBE/COBI Bond Interest		284.79
11XX	Cash		229.97

[To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.]

Reconciliation of Activity in Fund 210 Debt Service:

Beginning fund balance as provided in prior school year:	178,268.68
Plus:	
CO&DS withheld	955,501.14
Bond interest (revenue on withheld MVLR)	284.79
Less:	
Principal payments	625,000.00
Interest expenditure	323,740.22
Dues and fees (fees on bond interest above)	736.73
Ending fund balance:	<u><u>184,577.66</u></u>

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

Okeechobee County School District

Entries resulting from bond issuance or refunding:

Fund 210 Debt Service, SBE/COBI Bonds		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	37,988.59	
9200/730	Dues and Fees (Administrative expense)	125.52	
3321	CO&DS Distributed		35,474.56
3325	Interest on Undistributed CO&DS		2,639.55

[To record CO&DS disbursements, investment earnings, and treasury fees.]

Fund 100 General Fund			
<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.]

Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	140,000.00	
9200/720	Interest	84,543.75	
9200/730	Dues and Fees	169.36	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		219,645.60
3326	SBE/COBI Bond Interest		65.47
11XX	Cash		5,002.04

[To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.]

Reconciliation of Activity in Fund 210 Debt Service:

Beginning fund balance as provided in prior school year:	51,171.89
Plus:	
CO&DS withheld	219,645.60
Bond interest (revenue on withheld MVLR)	65.47
Less:	
Principal payments	140,000.00
Interest expenditure	84,543.75
Dues and fees (fees on bond interest above)	169.36
Ending fund balance:	<u><u>46,169.85</u></u>

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

Orange County School District

Entries resulting from bond issuance or refunding:

Fund 210 Debt Service, SBE/COBI Bonds		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

Year-end entries:

Fund 360 Capital Projects, CO&DS		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,611,174.22	
9200/730	Dues and Fees (Administrative expense)	3,286.53	
3321	CO&DS Distributed		1,545,348.01
3325	Interest on Undistributed CO&DS		69,112.74

[To record CO&DS disbursements, investment earnings, and treasury fees.]

Fund 100 General Fund

<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	97,700.07	
3323	CO&DS Withheld for Administration		97,700.07

[To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.]

Fund 210 Debt Service, SBE/COBI Bonds

<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	3,155,000.00	
9200/720	Interest	1,884,668.75	
9200/730	Dues and Fees	3,800.64	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		4,929,251.43
3326	SBE/COBI Bond Interest		1,469.17
11XX	Cash		112,748.79

[To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.]

Reconciliation of Activity in Fund 210 Debt Service:

Beginning fund balance as provided in prior school year:	1,086,389.73
Plus:	
CO&DS withheld	4,929,251.43
Bond interest (revenue on withheld MVLR)	1,469.17
Less:	
Principal payments	3,155,000.00
Interest expenditure	1,884,668.75
Dues and fees (fees on bond interest above)	3,800.64
Ending fund balance:	<u>973,640.94</u>

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

Osceola County School District

Entries resulting from bond issuance or refunding:

Fund 210 Debt Service, SBE/COBI Bonds		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

Year-end entries:

Fund 360 Capital Projects, CO&DS		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
11XX	Cash	470,436.52	
9200/730	Dues and Fees (Administrative expense)	953.51	
3321	CO&DS Distributed		451,338.63
3325	Interest on Undistributed CO&DS		20,051.40

[To record CO&DS disbursements, investment earnings, and treasury fees.]

Fund 100 General Fund

<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.]

Fund 210 Debt Service, SBE/COBI Bonds

<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	1,015,000.00	
9200/720	Interest	719,103.75	
9200/730	Dues and Fees	1,309.73	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		1,698,661.43
3326	SBE/COBI Bond Interest		506.29
11XX	Cash		36,245.76

[To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.]

Reconciliation of Activity in Fund 210 Debt Service:

Beginning fund balance as provided in prior school year:	398,825.60
Plus:	
CO&DS withheld	1,698,661.43
Bond interest (revenue on withheld MVLR)	506.29
Less:	
Principal payments	1,015,000.00
Interest expenditure	719,103.75
Dues and fees (fees on bond interest above)	1,309.73
Ending fund balance:	<u><u>362,579.84</u></u>

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

Palm Beach County School District

Entries resulting from bond issuance or refunding:

Fund 210 Debt Service, SBE/COBI Bonds		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	2,018,688.07	
9200/730	Dues and Fees (Administrative expense)	3,236.82	
3321	CO&DS Distributed		1,953,857.68
3325	Interest on Undistributed CO&DS		68,067.21

[To record CO&DS disbursements, investment earnings, and treasury fees.]

Fund 100 General Fund

<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	98,100.99	
3323	CO&DS Withheld for Administration		98,100.99

[To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.]

Fund 210 Debt Service, SBE/COBI Bonds

<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	2,970,000.00	
9200/720	Interest	1,704,558.75	
9200/730	Dues and Fees	3,527.38	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		4,574,842.85
3326	SBE/COBI Bond Interest		1,363.53
11XX	Cash		101,879.75

[To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.]

Reconciliation of Activity in Fund 210 Debt Service:

Beginning fund balance as provided in prior school year:	944,028.86
Plus:	
CO&DS withheld	4,574,842.85
Bond interest (revenue on withheld MVLR)	1,363.53
Less:	
Principal payments	2,970,000.00
Interest expenditure	1,704,558.75
Dues and fees (fees on bond interest above)	3,527.38
Ending fund balance:	<u>842,149.11</u>

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

Pasco County School District

Entries resulting from bond issuance or refunding:

Fund 210 Debt Service, SBE/COBI Bonds		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
11XX	Cash	37,840.17	
2210	Accrued Interest Payable		37,840.17

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	438,653.60	
9200/730	Dues and Fees (Administrative expense)	1,271.86	
3321	CO&DS Distributed		413,179.50
3325	Interest on Undistributed CO&DS		26,745.96

[To record CO&DS disbursements, investment earnings, and treasury fees.]

Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	40,382.82	
3323	CO&DS Withheld for Administration		40,382.82

[To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.]

Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	1,285,000.00	
9200/720	Interest	869,087.75	
9200/730	Dues and Fees	1,752.56	
2210	Accrued Interest Payable	37,840.17	
3322	CO&DS Withheld for SBE/COBI Bonds		2,272,989.55
3326	SBE/COBI Bond Interest		677.47
11XX	Cash	79,986.54	

[To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.]

Reconciliation of Activity in Fund 210 Debt Service:

Beginning fund balance as provided in prior school year:	418,184.94
Plus:	
CO&DS withheld	2,272,989.55
Bond interest (revenue on withheld MVLR)	677.47
Less:	
Principal payments	1,285,000.00
Interest expenditure	869,087.75
Dues and fees (fees on bond interest above)	1,752.56
Ending fund balance:	<u><u>536,011.65</u></u>

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

Pinellas County School District

Entries resulting from bond issuance or refunding:

Fund 210 Debt Service, SBE/COBI Bonds		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	573,852.90	
9200/730	Dues and Fees (Administrative expense)	2,058.91	
3321	CO&DS Distributed		532,614.86
3325	Interest on Undistributed CO&DS		43,296.95

[To record CO&DS disbursements, investment earnings, and treasury fees.]

Fund 100 General Fund

<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.]

Fund 210 Debt Service, SBE/COBI Bonds

<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	2,285,000.00	
9200/720	Interest	1,733,430.00	
9200/730	Dues and Fees	3,032.24	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		3,932,674.06
3326	SBE/COBI Bond Interest		1,172.14
11XX	Cash		87,616.04

[To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.]

Reconciliation of Activity in Fund 210 Debt Service:

Beginning fund balance as provided in prior school year:	1,184,533.27
Plus:	
CO&DS withheld	3,932,674.06
Bond interest (revenue on withheld MVLR)	1,172.14
Less:	
Principal payments	2,285,000.00
Interest expenditure	1,733,430.00
Dues and fees (fees on bond interest above)	3,032.24
Ending fund balance:	<u><u>1,096,917.23</u></u>

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

Polk County School District

Entries resulting from bond issuance or refunding:

Fund 210 Debt Service, SBE/COBI Bonds		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

Year-end entries:

Fund 360 Capital Projects, CO&DS		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
11XX	Cash	748,563.71	
9200/730	Dues and Fees (Administrative expense)	1,720.98	
3321	CO&DS Distributed		714,094.07
3325	Interest on Undistributed CO&DS		36,190.62

[To record CO&DS disbursements, investment earnings, and treasury fees.]

Fund 100 General Fund

<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 MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.]

Fund 210 Debt Service, SBE/COBI Bonds

<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	1,690,000.00	
9200/720	Interest	941,626.25	
9200/730	Dues and Fees	1,984.25	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		2,573,480.94
3326	SBE/COBI Bond Interest		767.03
11XX	Cash		59,362.53

[To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.]

Reconciliation of Activity in Fund 210 Debt Service:

Beginning fund balance as provided in prior school year:	531,742.00
Plus:	
CO&DS withheld	2,573,480.94
Bond interest (revenue on withheld MVLR)	767.03
Less:	
Principal payments	1,690,000.00
Interest expenditure	941,626.25
Dues and fees (fees on bond interest above)	1,984.25
Ending fund balance:	<u><u>472,379.47</u></u>

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

Putnam County School District

Entries resulting from bond issuance or refunding:

Fund 210 Debt Service, SBE/COBI Bonds		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
11XX	Cash	4,823.82	
2210	Accrued Interest Payable		4,823.82

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	75,399.70	
9200/730	Dues and Fees (Administrative expense)	210.72	
3321	CO&DS Distributed		71,179.09
3325	Interest on Undistributed CO&DS		4,431.33

[To record CO&DS disbursements, investment earnings, and treasury fees.]

Fund 100 General Fund			
<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.]

Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	270,000.00	
9200/720	Interest	144,610.35	
9200/730	Dues and Fees	329.60	
2210	Accrued Interest Payable	4,823.82	
3322	CO&DS Withheld for SBE/COBI Bonds		427,469.86
3326	SBE/COBI Bond Interest		127.41
11XX	Cash	7,833.50	

[To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.]

Reconciliation of Activity in Fund 210 Debt Service:

Beginning fund balance as provided in prior school year:	70,426.72
Plus:	
CO&DS withheld	427,469.86
Bond interest (revenue on withheld MVLR)	127.41
Less:	
Principal payments	270,000.00
Interest expenditure	144,610.35
Dues and fees (fees on bond interest above)	329.60
Ending fund balance:	<u><u>83,084.04</u></u>

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

St. Johns County School District

Entries resulting from bond issuance or refunding:

Fund 210 Debt Service, SBE/COBI Bonds		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
11XX	Cash	10,183.62	
2210	Accrued Interest Payable		10,183.62

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	183,959.11	
9200/730	Dues and Fees (Administrative expense)	531.04	
3321	CO&DS Distributed		173,322.86
3325	Interest on Undistributed CO&DS		11,167.29

[To record CO&DS disbursements, investment earnings, and treasury fees.]

Fund 100 General Fund

<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	16,468.23	
3323	CO&DS Withheld for Administration		16,468.23

[To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.]

Fund 210 Debt Service, SBE/COBI Bonds

<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	515,000.00	
9200/720	Interest	376,041.80	
9200/730	Dues and Fees	706.89	
2210	Accrued Interest Payable	10,183.62	
3322	CO&DS Withheld for SBE/COBI Bonds		916,803.14
3326	SBE/COBI Bond Interest		273.25
11XX	Cash	15,144.08	

[To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.]

Reconciliation of Activity in Fund 210 Debt Service:

Beginning fund balance as provided in prior school year:	196,042.13
Plus:	
CO&DS withheld	916,803.14
Bond interest (revenue on withheld MVLR)	273.25
Less:	
Principal payments	515,000.00
Interest expenditure	376,041.80
Dues and fees (fees on bond interest above)	706.89
Ending fund balance:	<u><u>221,369.83</u></u>

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

St. Lucie County School District

Entries resulting from bond issuance or refunding:

Fund 210 Debt Service, SBE/COBI Bonds		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	520,313.47	
9200/730	Dues and Fees (Administrative expense)	697.86	
3321	CO&DS Distributed		506,336.06
3325	Interest on Undistributed CO&DS		14,675.27

[To record CO&DS disbursements, investment earnings, and treasury fees.]

Fund 100 General Fund

<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	21,409.38	
3323	CO&DS Withheld for Administration		21,409.38

[To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.]

Fund 210 Debt Service, SBE/COBI Bonds

<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	630,000.00	
9200/720	Interest	318,902.50	
9200/730	Dues and Fees	716.22	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		928,906.39
3326	SBE/COBI Bond Interest		276.86
11XX	Cash		20,435.47

[To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.]

Reconciliation of Activity in Fund 210 Debt Service:

Beginning fund balance as provided in prior school year:	181,340.14
Plus:	
CO&DS withheld	928,906.39
Bond interest (revenue on withheld MVLR)	276.86
Less:	
Principal payments	630,000.00
Interest expenditure	318,902.50
Dues and fees (fees on bond interest above)	716.22
Ending fund balance:	<u><u>160,904.67</u></u>

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

Santa Rosa County School District

Entries resulting from bond issuance or refunding:

Fund 210 Debt Service, SBE/COBI Bonds		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	164,344.66	
9200/730	Dues and Fees (Administrative expense)	463.01	
3321	CO&DS Distributed		155,070.92
3325	Interest on Undistributed CO&DS		9,736.75

[To record CO&DS disbursements, investment earnings, and treasury fees.]

Fund 100 General Fund

<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.]

Fund 210 Debt Service, SBE/COBI Bonds

<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	505,000.00	
9200/720	Interest	301,293.75	
9200/730	Dues and Fees	608.51	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		789,212.05
3326	SBE/COBI Bond Interest		235.22
11XX	Cash		17,454.99

[To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.]

Reconciliation of Activity in Fund 210 Debt Service:

Beginning fund balance as provided in prior school year:	170,980.33
Plus:	
CO&DS withheld	789,212.05
Bond interest (revenue on withheld MVLR)	235.22
Less:	
Principal payments	505,000.00
Interest expenditure	301,293.75
Dues and fees (fees on bond interest above)	608.51
Ending fund balance:	<u><u>153,525.34</u></u>

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

Sarasota County School District

Entries resulting from bond issuance or refunding:

Fund 210 Debt Service, SBE/COBI Bonds		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
11XX	Cash	8,218.36	
2210	Accrued Interest Payable		8,218.36

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

Year-end entries:

Fund 360 Capital Projects, CO&DS		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
11XX	Cash	332,996.40	
9200/730	Dues and Fees (Administrative expense)	843.93	
3321	CO&DS Distributed		316,093.23
3325	Interest on Undistributed CO&DS		17,747.10

[To record CO&DS disbursements, investment earnings, and treasury fees.]

Fund 100 General Fund

<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.]

Fund 210 Debt Service, SBE/COBI Bonds

<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	935,000.00	
9200/720	Interest	666,560.81	
9200/730	Dues and Fees	1,236.67	
2210	Accrued Interest Payable	8,218.36	
3322	CO&DS Withheld for SBE/COBI Bonds		1,603,896.91
3326	SBE/COBI Bond Interest		478.04
11XX	Cash		6,640.89

[To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.]

Reconciliation of Activity in Fund 210 Debt Service:

Beginning fund balance as provided in prior school year:	369,851.14
Plus:	
CO&DS withheld	1,603,896.91
Bond interest (revenue on withheld MVLR)	478.04
Less:	
Principal payments	935,000.00
Interest expenditure	666,560.81
Dues and fees (fees on bond interest above)	1,236.67
Ending fund balance:	<u><u>371,428.61</u></u>

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

Seminole County School District

Entries resulting from bond issuance or refunding:

Fund 210 Debt Service, SBE/COBI Bonds		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
11XX	Cash	49,131.48	
2210	Accrued Interest Payable		49,131.48

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

Year-end entries:

Fund 360 Capital Projects, CO&DS

<u>Account #</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
11XX	Cash	303,754.57	
9200/730	Dues and Fees (Administrative expense)	1,167.01	
3321	CO&DS Distributed		280,380.43
3325	Interest on Undistributed CO&DS		24,541.15

[To record CO&DS disbursements, investment earnings, and treasury fees.]

Fund 100 General Fund

<u>Account #</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
7200/310	Professional and Technical Services	37,898.82	
3323	CO&DS Withheld for Administration		37,898.82

[To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.]

Fund 210 Debt Service, SBE/COBI Bonds

<u>Account #</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
9200/710	Redemption of Principal	1,260,000.00	
9200/720	Interest	810,747.27	
9200/730	Dues and Fees	1,729.86	
2210	Accrued Interest Payable	49,131.48	
3322	CO&DS Withheld for SBE/COBI Bonds		2,243,548.67
3326	SBE/COBI Bond Interest		668.69
11XX	Cash	122,608.75	

[To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.]

Reconciliation of Activity in Fund 210 Debt Service:

Beginning fund balance as provided in prior school year:	359,251.15
Plus:	
CO&DS withheld	2,243,548.67
Bond interest (revenue on withheld MVLR)	668.69
Less:	
Principal payments	1,260,000.00
Interest expenditure	810,747.27
Dues and fees (fees on bond interest above)	1,729.86
Ending fund balance:	<u><u>530,991.38</u></u>

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

Sumter County School District

Entries resulting from bond issuance or refunding:

Fund 210 Debt Service, SBE/COBI Bonds		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	91,402.22	
9200/730	Dues and Fees (Administrative expense)	135.77	
3321	CO&DS Distributed		88,682.80
3325	Interest on Undistributed CO&DS		2,855.19

[To record CO&DS disbursements, investment earnings, and treasury fees.]

Fund 100 General Fund

<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	3,959.40	
3323	CO&DS Withheld for Administration		3,959.40

[To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.]

Fund 210 Debt Service, SBE/COBI Bonds

<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	120,000.00	
9200/720	Interest	60,000.00	
9200/730	Dues and Fees	135.62	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		175,892.20
3326	SBE/COBI Bond Interest		52.42
11XX	Cash		4,191.00

[To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.]

Reconciliation of Activity in Fund 210 Debt Service:

Beginning fund balance as provided in prior school year:	36,108.61
Plus:	
CO&DS withheld	175,892.20
Bond interest (revenue on withheld MVLR)	52.42
Less:	
Principal payments	120,000.00
Interest expenditure	60,000.00
Dues and fees (fees on bond interest above)	135.62
Ending fund balance:	<u><u>31,917.61</u></u>

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

Suwannee County School District

Entries resulting from bond issuance or refunding:

Fund 210 Debt Service, SBE/COBI Bonds		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	31,975.80	
9200/730	Dues and Fees (Administrative expense)	105.55	
3321	CO&DS Distributed		29,861.77
3325	Interest on Undistributed CO&DS		2,219.58

[To record CO&DS disbursements, investment earnings, and treasury fees.]

Fund 100 General Fund			
<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.]

Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	115,000.00	
9200/720	Interest	68,968.75	
9200/730	Dues and Fees	138.74	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		179,938.83
3326	SBE/COBI Bond Interest		53.63
11XX	Cash		4,115.03

[To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.]

Reconciliation of Activity in Fund 210 Debt Service:

Beginning fund balance as provided in prior school year:	40,996.17
Plus:	
CO&DS withheld	179,938.83
Bond interest (revenue on withheld MVLR)	53.63
Less:	
Principal payments	115,000.00
Interest expenditure	68,968.75
Dues and fees (fees on bond interest above)	138.74
Ending fund balance:	<u><u>36,881.14</u></u>

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

Taylor County School District

Entries resulting from bond issuance or refunding:

Fund 210 Debt Service, SBE/COBI Bonds		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	131,104.32	
9200/730	Dues and Fees (Administrative expense)	60.11	
3321	CO&DS Distributed		129,900.40
3325	Interest on Undistributed CO&DS		1,264.03

[To record CO&DS disbursements, investment earnings, and treasury fees.]

Fund 100 General Fund			
<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.]

Fund 210 Debt Service, SBE/COBI Bonds			
<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.]

Reconciliation of Activity in Fund 210 Debt Service:

Beginning fund balance as provided in prior school year:	-
Plus:	
CO&DS withheld	-
Bond interest (revenue on withheld MVLR)	-
Less:	
Principal payments	-
Interest expenditure	-
Dues and fees (fees on bond interest above)	-
Ending fund balance:	-

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

Union County School District

Entries resulting from bond issuance or refunding:

Fund 210 Debt Service, SBE/COBI Bonds		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	14,745.71	
9200/730	Dues and Fees (Administrative expense)	41.15	
3321	CO&DS Distributed		13,921.60
3325	Interest on Undistributed CO&DS		865.26

[To record CO&DS disbursements, investment earnings, and treasury fees.]

Fund 100 General Fund

<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,170.81	
3323	CO&DS Withheld for Administration		1,170.81

[To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.]

Fund 210 Debt Service, SBE/COBI Bonds

<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	40,000.00	
9200/720	Interest	24,606.25	
9200/730	Dues and Fees	48.86	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		63,363.92
3326	SBE/COBI Bond Interest		18.89
11XX	Cash		1,272.30

[To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.]

Reconciliation of Activity in Fund 210 Debt Service:

Beginning fund balance as provided in prior school year:	15,682.54
Plus:	
CO&DS withheld	63,363.92
Bond interest (revenue on withheld MVLR)	18.89
Less:	
Principal payments	40,000.00
Interest expenditure	24,606.25
Dues and fees (fees on bond interest above)	48.86
Ending fund balance:	<u><u>14,410.24</u></u>

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

Volusia County School District

Entries resulting from bond issuance or refunding:

Fund 210 Debt Service, SBE/COBI Bonds		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

Year-end entries:

Fund 360 Capital Projects, CO&DS		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
11XX	Cash	353,313.25	
9200/730	Dues and Fees (Administrative expense)	1,187.43	
3321	CO&DS Distributed		329,530.11
3325	Interest on Undistributed CO&DS		24,970.57

[To record CO&DS disbursements, investment earnings, and treasury fees.]

Fund 100 General Fund

<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	34,785.12	
3323	CO&DS Withheld for Administration		34,785.12

[To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.]

Fund 210 Debt Service, SBE/COBI Bonds

<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	1,240,000.00	
9200/720	Interest	771,050.00	
9200/730	Dues and Fees	1,516.96	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		1,967,428.40
3326	SBE/COBI Bond Interest		586.39
11XX	Cash		44,552.17

[To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.]

Reconciliation of Activity in Fund 210 Debt Service:

Beginning fund balance as provided in prior school year:	439,048.30
Plus:	
CO&DS withheld	1,967,428.40
Bond interest (revenue on withheld MVLR)	586.39
Less:	
Principal payments	1,240,000.00
Interest expenditure	771,050.00
Dues and fees (fees on bond interest above)	1,516.96
Ending fund balance:	<u><u>394,496.13</u></u>

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

Wakulla County School District

Entries resulting from bond issuance or refunding:

Fund 210 Debt Service, SBE/COBI Bonds		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	71,215.14	
9200/730	Dues and Fees (Administrative expense)	100.21	
3321	CO&DS Distributed		69,207.97
3325	Interest on Undistributed CO&DS		2,107.38

[To record CO&DS disbursements, investment earnings, and treasury fees.]

Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	3,055.56	
3323	CO&DS Withheld for Administration		3,055.56

[To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.]

Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	85,000.00	
9200/720	Interest	52,243.75	
9200/730	Dues and Fees	103.50	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		134,239.13
3326	SBE/COBI Bond Interest		40.01
11XX	Cash		3,068.11

[To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.]

Reconciliation of Activity in Fund 210 Debt Service:

Beginning fund balance as provided in prior school year:	29,152.18
Plus:	
CO&DS withheld	134,239.13
Bond interest (revenue on withheld MVLR)	40.01
Less:	
Principal payments	85,000.00
Interest expenditure	52,243.75
Dues and fees (fees on bond interest above)	103.50
Ending fund balance:	<u><u>26,084.07</u></u>

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

Walton County School District

Entries resulting from bond issuance or refunding:

Fund 210 Debt Service, SBE/COBI Bonds		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	92,565.17	
9200/730	Dues and Fees (Administrative expense)	122.30	
3321	CO&DS Distributed		90,115.62
3325	Interest on Undistributed CO&DS		2,571.85

[To record CO&DS disbursements, investment earnings, and treasury fees.]

Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	3,452.91	
3323	CO&DS Withheld for Administration		3,452.91

[To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.]

Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	95,000.00	
9200/720	Interest	48,250.00	
9200/730	Dues and Fees	107.93	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		139,978.31
3326	SBE/COBI Bond Interest		41.72
11XX	Cash		3,337.90

[To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.]

Reconciliation of Activity in Fund 210 Debt Service:

Beginning fund balance as provided in prior school year:	29,598.33
Plus:	
CO&DS withheld	139,978.31
Bond interest (revenue on withheld MVLR)	41.72
Less:	
Principal payments	95,000.00
Interest expenditure	48,250.00
Dues and fees (fees on bond interest above)	107.93
Ending fund balance:	<u><u>26,260.43</u></u>

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

Washington County School District

Entries resulting from bond issuance or refunding:

Fund 210 Debt Service, SBE/COBI Bonds		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	118,915.02	
9200/730	Dues and Fees (Administrative expense)	75.14	
3321	CO&DS Distributed		117,409.99
3325	Interest on Undistributed CO&DS		1,580.17

[To record CO&DS disbursements, investment earnings, and treasury fees.]

Fund 100 General Fund			
<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 MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.]

Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	15,000.00	
9200/720	Interest	13,250.00	
9200/730	Dues and Fees	21.31	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		27,641.53
3326	SBE/COBI Bond Interest		8.24
11XX	Cash		621.54

[To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.]

Reconciliation of Activity in Fund 210 Debt Service:

Beginning fund balance as provided in prior school year:	8,932.78
Plus:	
CO&DS withheld	27,641.53
Bond interest (revenue on withheld MVLR)	8.24
Less:	
Principal payments	15,000.00
Interest expenditure	13,250.00
Dues and fees (fees on bond interest above)	21.31
Ending fund balance:	<u><u>8,311.24</u></u>

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

Brevard Community College

Entries resulting from bond issuance or refunding:

<u>Fund 8 - Retirement of Indebtedness</u>		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

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	214,422.63	
64500	Other Services (Admin Charges - State Treasury)	417.97	
42210	Revenue - License Tag Fees Appropriation (MVL R)		206,051.11
48100	Revenue - Interest and Dividends (Interest Earned on MVL R Withheld)		8,789.49

[To record CO&DS disbursements, investment earnings, and treasury fees.]

<u>Fund 1 - Current Funds - Unrestricted</u>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	7,357.68	
42210	Revenue - License Tag Fees Appropriation (MVL R)		7,357.68

[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 8 - Retirement of Indebtedness</u>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	195,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	89,725.00	
64500	Other Services (Admin Charges - SBA)	215.09	
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVL R)		278,961.69
48100	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		83.14
102XX	Investments - Cash Equivalent (SBA)		5,895.26

[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	44,218.56
Plus:	
Revenue - License Tag Fees Appropriation (MVL R)	278,961.69
Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)	83.14
Less:	
Payment of Debt Principle (SBE Capital Outlay Bonds)	195,000.00
Interest on Debt (SBE Capital Outlay Bonds)	89,725.00
Other Services (Admin Charges - SBA)	215.09
Ending fund balance	<u><u>38,323.30</u></u>

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

Broward College

Entries resulting from bond issuance or refunding:

<u>Fund 8 - Retirement of Indebtedness</u>		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

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	371,014.31	
64500	Other Services (Admin Charges - State Treasury)	880.46	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		353,379.59
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		18,515.18

[To record CO&DS disbursements, investment earnings, and treasury fees.]

Fund 1 - Current Funds - Unrestricted

<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	14,358.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		14,358.00

[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)	365,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	241,868.75	
64500	Other Services (Admin Charges - SBA)	457.64	
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		593,536.20
48100	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		176.90
102XX	Investments - Cash Equivalent (SBA)		13,613.29

[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	121,408.04
Plus:	
Revenue - License Tag Fees Appropriation (MVLRL)	593,536.20
Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)	176.90
Less:	
Payment of Debt Principle (SBE Capital Outlay Bonds)	365,000.00
Interest on Debt (SBE Capital Outlay Bonds)	241,868.75
Other Services (Admin Charges - SBA)	457.64
Ending fund balance	<u><u>107,794.75</u></u>

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

Central Community College

Entries resulting from bond issuance or refunding:

<u>Fund 8 - Retirement of Indebtedness</u>		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

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	107,904.88	
64500	Other Services (Admin Charges - State Treasury)	196.11	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		103,977.05
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		4,123.94

[To record CO&DS disbursements, investment earnings, and treasury fees.]

<u>Fund 1 - Current Funds - Unrestricted</u>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	3,198.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		3,198.00

[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)	75,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	34,000.00	
64500	Other Services (Admin Charges - SBA)	82.29	
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		106,723.08
48100	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		31.81
102XX	Investments - Cash Equivalent (SBA)		2,327.40

[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	24,664.17
Plus:	
Revenue - License Tag Fees Appropriation (MVLRL)	106,723.08
Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)	31.81
Less:	
Payment of Debt Principle (SBE Capital Outlay Bonds)	75,000.00
Interest on Debt (SBE Capital Outlay Bonds)	34,000.00
Other Services (Admin Charges - SBA)	82.29
Ending fund balance	<u><u>22,336.77</u></u>

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

Chipola College

Entries resulting from bond issuance or refunding:

<u>Fund 8 - Retirement of Indebtedness</u>		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

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	15,224.69	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	59.24	
42210	Revenue - License Tag Fees Appropriation (MVLN)		14,038.23
48100	Revenue - Interest and Dividends (Interest Earned on MVLN Withheld)		1,245.70

[To record CO&DS disbursements, investment earnings, and treasury fees.]

<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 (MVLN)		1,020.00

[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)	35,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	19,500.00	
64500	Other Services (Admin Charges - SBA)	41.08	
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVLN)		53,276.89
48100	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		15.88
102XX	Investments - Cash Equivalent (SBA)		1,248.31

[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	17,333.87
Plus:	
Revenue - License Tag Fees Appropriation (MVLN)	53,276.89
Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)	15.88
Less:	
Payment of Debt Principle (SBE Capital Outlay Bonds)	35,000.00
Interest on Debt (SBE Capital Outlay Bonds)	19,500.00
Other Services (Admin Charges - SBA)	41.08
Ending fund balance	<u><u>16,085.56</u></u>

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

Daytona State College

Entries resulting from bond issuance or refunding:

<u>Fund 8 - Retirement of Indebtedness</u>		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

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	69,272.63	
64500	Other Services (Admin Charges - State Treasury)	491.55	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		59,427.26
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		10,336.92

[To record CO&DS disbursements, investment earnings, and treasury fees.]

<u>Fund 1 - Current Funds - Unrestricted</u>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	8,546.58	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		8,546.58

[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)	305,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	209,431.25	
64500	Other Services (Admin Charges - SBA)	389.50	
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		505,166.57
48100	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		150.57
102XX	Investments - Cash Equivalent (SBA)		9,503.61

[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	105,626.43
Plus:	
Revenue - License Tag Fees Appropriation (MVLRL)	505,166.57
Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)	150.57
Less:	
Payment of Debt Principle (SBE Capital Outlay Bonds)	305,000.00
Interest on Debt (SBE Capital Outlay Bonds)	209,431.25
Other Services (Admin Charges - SBA)	389.50
Ending fund balance	<u><u>96,122.82</u></u>

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

Edison State College

Entries resulting from bond issuance or refunding:

Fund 8 - Retirement of Indebtedness

<u>Account #</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
	Cash	10,540.93	
	Accrued Interest Payable		10,540.93

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

Year-end entries:

Fund 7 - Unexpended Plant

<u>Account #</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
10100	Cash - Cash Disbursements	61,658.92	
64500	Other Services (Admin Charges - State Treasury)	307.96	
42210	Revenue - License Tag Fees Appropriation (MVL R)		55,490.82
48100	Revenue - Interest and Dividends (Interest Earned on MVL R Withheld)		6,476.06

[To record CO&DS disbursements, investment earnings, and treasury fees.]

Fund 1 - Current Funds - Unrestricted

<u>Account #</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
64500	Other Services (Admin Charges - DOE)	5,022.00	
42210	Revenue - License Tag Fees Appropriation (MVL R)		5,022.00

[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>	<u>Debit</u>	<u>Credit</u>
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	140,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	94,747.82	
64500	Other Services (Admin Charges - SBA)	212.40	
	Accrued Interest Payable	10,540.93	
42210	Revenue - License Tag Fees Appropriation (MVL R)		275,468.29
48100	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		82.10
102XX	Investr	30,049.24	

[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	40,708.40
Plus:	
Revenue - License Tag Fees Appropriation (MVL R)	275,468.29
Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)	82.10
Less:	
Payment of Debt Principle (SBE Capital Outlay Bonds)	140,000.00
Interest on Debt (SBE Capital Outlay Bonds)	94,747.82
Other Services (Admin Charges - SBA)	212.40
Ending fund balance	<u><u>81,298.57</u></u>

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

Florida Community College at Jacksonville

Entries resulting from bond issuance or refunding:

Fund 8 - Retirement of Indebtedness

<u>Account #</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
	Cash	-	
	Accrued Interest Payable		-

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

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	278,531.31	
64500	Other Services (Admin Charges - State Treasury)	904.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		260,424.96
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		19,010.35

[To record CO&DS disbursements, investment earnings, and treasury fees.]

Fund 1 - Current Funds - Unrestricted

<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	16,170.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		16,170.00

[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)	500,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	325,000.00	
64500	Other Services (Admin Charges - SBA)	622.11	
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		806,851.38
48100	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		240.48
102XX	Investments - Cash Equivalent (SBA)		18,530.25

[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	151,577.47
Plus:	
Revenue - License Tag Fees Appropriation (MVLRL)	806,851.38
Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)	240.48
Less:	
Payment of Debt Principle (SBE Capital Outlay Bonds)	500,000.00
Interest on Debt (SBE Capital Outlay Bonds)	325,000.00
Other Services (Admin Charges - SBA)	622.11
Ending fund balance	<u>133,047.22</u>

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

Florida Keys Community College

Entries resulting from bond issuance or refunding:

<u>Fund 8 - Retirement of Indebtedness</u>		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

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	12,390.35	
64500	Other Services (Admin Charges - State Treasury)	36.06	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		11,668.16
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		758.25

[To record CO&DS disbursements, investment earnings, and treasury fees.]

Fund 1 - Current Funds - Unrestricted

<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.]

Fund 8 - Retirement of Indebtedness

<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)	11,250.00	
64500	Other Services (Admin Charges - SBA)	27.31	
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		35,416.93
48100	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		10.56
102XX	Investments - Cash Equivalent (SBA)		849.82

[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	10,759.33
Plus:	
Revenue - License Tag Fees Appropriation (MVLRL)	35,416.93
Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)	10.56
Less:	
Payment of Debt Principle (SBE Capital Outlay Bonds)	25,000.00
Interest on Debt (SBE Capital Outlay Bonds)	11,250.00
Other Services (Admin Charges - SBA)	27.31
Ending fund balance	<u><u>9,909.51</u></u>

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

Gulf Coast Community College

Entries resulting from bond issuance or refunding:

Fund 8 - Retirement of Indebtedness		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

Year-end entries:

Fund 7 - Unexpended Plant		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	63,597.19	
64500	Other Services (Admin Charges - State Treasury)	182.13	
42210	Revenue - License Tag Fees Appropriation (MVL R)		59,949.39
48100	Revenue - Interest and Dividends (Interest Earned on MVL R Withheld)		3,829.93

[To record CO&DS disbursements, investment earnings, and treasury fees.]

Fund 1 - Current Funds - Unrestricted			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	2,970.00	
42210	Revenue - License Tag Fees Appropriation (MVL R)		2,970.00

[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)	90,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	49,000.00	
64500	Other Services (Admin Charges - SBA)	104.78	
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVL R)		135,896.29
48100	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		40.50
102XX	Investments - Cash Equivalent (SBA)		3,167.99

[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	47,809.75
Plus:	
Revenue - License Tag Fees Appropriation (MVL R)	135,896.29
Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)	40.50
Less:	
Payment of Debt Principle (SBE Capital Outlay Bonds)	90,000.00
Interest on Debt (SBE Capital Outlay Bonds)	49,000.00
Other Services (Admin Charges - SBA)	104.78
Ending fund balance	<u><u>44,641.76</u></u>

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

Hillsborough Community College

Entries resulting from bond issuance or refunding:

Fund 8 - Retirement of Indebtedness

<u>Account #</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
	Cash	-	
	Accrued Interest Payable		-

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

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	374,974.85	
64500	Other Services (Admin Charges - State Treasury)	667.79	
42210	Revenue - License Tag Fees Appropriation (MVLN)		361,599.58
48100	Revenue - Interest and Dividends (Interest Earned on MVLN Withheld)		14,043.06

[To record CO&DS disbursements, investment earnings, and treasury fees.]

Fund 1 - Current Funds - Unrestricted

<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	10,890.00	
42210	Revenue - License Tag Fees Appropriation (MVLN)		10,890.00

[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)	215,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	147,862.50	
64500	Other Services (Admin Charges - SBA)	274.42	
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVLN)		355,905.70
48100	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		106.08
102XX	Investments - Cash Equivalent (SBA)		7,125.14

[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	74,586.01
Plus:	
Revenue - License Tag Fees Appropriation (MVLN)	355,905.70
Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)	106.08
Less:	
Payment of Debt Principle (SBE Capital Outlay Bonds)	215,000.00
Interest on Debt (SBE Capital Outlay Bonds)	147,862.50
Other Services (Admin Charges - SBA)	274.42
Ending fund balance	<u><u>67,460.87</u></u>

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

Indian River State College

Entries resulting from bond issuance or refunding:

<u>Fund 8 - Retirement of Indebtedness</u>		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

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	131,697.17	
64500	Other Services (Admin Charges - State Treasury)	491.55	
42210	Revenue - License Tag Fees Appropriation (MVL R)		121,851.80
48100	Revenue - Interest and Dividends (Interest Earned on MVL R Withheld)		10,336.92

[To record CO&DS disbursements, investment earnings, and treasury fees.]

<u>Fund 1 - Current Funds - Unrestricted</u>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	8,016.00	
42210	Revenue - License Tag Fees Appropriation (MVL R)		8,016.00

[To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.]

<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)	160,406.25	
64500	Other Services (Admin Charges - SBA)	313.91	
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVL R)		407,127.68
48100	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		121.34
102XX	Investments - Cash Equivalent (SBA)		8,471.14

[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	123,557.72
Plus:	
Revenue - License Tag Fees Appropriation (MVL R)	407,127.68
Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)	121.34
Less:	
Payment of Debt Principle (SBE Capital Outlay Bonds)	255,000.00
Interest on Debt (SBE Capital Outlay Bonds)	160,406.25
Other Services (Admin Charges - SBA)	313.91
Ending fund balance	<u><u>115,086.58</u></u>

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

Lake City Community College

Entries resulting from bond issuance or refunding:

<u>Fund 8 - Retirement of Indebtedness</u>		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

Year-end entries:	<u>Debit</u>	<u>Credit</u>
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<u>Fund 7 - Unexpended Plant</u>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	117,802.52	
64500	Other Services (Admin Charges - State Treasury)	80.94	
42210	Revenue - License Tag Fees Appropriation (MVL R)		116,181.28
48100	Revenue - Interest and Dividends (Interest Earned on MVL R Withheld)		1,702.18

[To record CO&DS disbursements, investment earnings, and treasury fees.]

<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 (MVL R)		1,769.58

[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 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 (MVL R)		-
48100	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-

[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	-
Plus:	
Revenue - License Tag Fees Appropriation (MVL R)	-
Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)	-
Less:	
Payment of Debt Principle (SBE Capital Outlay Bonds)	-
Interest on Debt (SBE Capital Outlay Bonds)	-
Other Services (Admin Charges - SBA)	-
Ending fund balance	-

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

Lake Sumter Community College

Entries resulting from bond issuance or refunding:

<u>Fund 8 - Retirement of Indebtedness</u>		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

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	65,874.24	
64500	Other Services (Admin Charges - State Treasury)	99.34	
42210	Revenue - License Tag Fees Appropriation (MVL R)		63,884.53
48100	Revenue - Interest and Dividends (Interest Earned on MVL R Withheld)		2,089.05

[To record CO&DS disbursements, investment earnings, and treasury fees.]

Fund 1 - Current Funds - Unrestricted

<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	1,620.00	
42210	Revenue - License Tag Fees Appropriation (MVL R)		1,620.00

[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)	25,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	18,762.50	
64500	Other Services (Admin Charges - SBA)	33.00	
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVL R)		42,804.09
48100	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		12.76
102XX	Investments - Cash Equivalent (SBA)		978.65

[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	1,712.06
Plus:	
Revenue - License Tag Fees Appropriation (MVL R)	42,804.09
Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)	12.76
Less:	
Payment of Debt Principle (SBE Capital Outlay Bonds)	25,000.00
Interest on Debt (SBE Capital Outlay Bonds)	18,762.50
Other Services (Admin Charges - SBA)	33.00
Ending fund balance	<u><u>733.41</u></u>

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

Manatee Community College

Entries resulting from bond issuance or refunding:

<u>Fund 8 - Retirement of Indebtedness</u>		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

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	302,176.66	
64500	Other Services (Admin Charges - State Treasury)	277.05	
42210	Revenue - License Tag Fees Appropriation (MVL R)		296,627.58
48100	Revenue - Interest and Dividends (Interest Earned on MVL R Withheld)		5,826.13

[To record CO&DS disbursements, investment earnings, and treasury fees.]

<u>Fund 1 - Current Funds - Unrestricted</u>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	4,518.00	
42210	Revenue - License Tag Fees Appropriation (MVL R)		4,518.00

[To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.]

<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 (MVL R)		-
48100	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-

[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	-
Plus:	
Revenue - License Tag Fees Appropriation (MVL R)	-
Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)	-
Less:	
Payment of Debt Principle (SBE Capital Outlay Bonds)	-
Interest on Debt (SBE Capital Outlay Bonds)	-
Other Services (Admin Charges - SBA)	-
Ending fund balance	-

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

Miami-Dade College

Entries resulting from bond issuance or refunding:

Fund 8 - Retirement of Indebtedness

<u>Account #</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
	Cash	-	
	Accrued Interest Payable		-

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

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	1,135,208.65	
64500	Other Services (Admin Charges - State Treasury)	2,057.46	
42210	Revenue - License Tag Fees Appropriation (MVL R)		1,093,999.57
48100	Revenue - Interest and Dividends (Interest Earned on MVL R Withheld)		43,266.54

[To record CO&DS disbursements, investment earnings, and treasury fees.]

Fund 1 - Current Funds - Unrestricted

<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	33,552.00	
42210	Revenue - License Tag Fees Appropriation (MVL R)		33,552.00

[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)	815,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	322,506.25	
64500	Other Services (Admin Charges - SBA)	860.27	
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVL R)		1,115,730.58
48100	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		332.54
102XX	Investments - Cash Equivalent (SBA)		22,303.40

[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	164,826.17
Plus:	
Revenue - License Tag Fees Appropriation (MVL R)	1,115,730.58
Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)	332.54
Less:	
Payment of Debt Principle (SBE Capital Outlay Bonds)	815,000.00
Interest on Debt (SBE Capital Outlay Bonds)	322,506.25
Other Services (Admin Charges - SBA)	860.27
Ending fund balance	<u>142,522.77</u>

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

North Florida College

Entries resulting from bond issuance or refunding:

<u>Fund 8 - Retirement of Indebtedness</u>		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

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	46,068.29	
64500	Other Services (Admin Charges - State Treasury)	35.32	
42210	Revenue - License Tag Fees Appropriation (MVL R)		45,360.84
48100	Revenue - Interest and Dividends (Interest Earned on MVL R Withheld)		742.77

[To record CO&DS disbursements, investment earnings, and treasury fees.]

Fund 1 - Current Funds - Unrestricted

<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	690.90	
42210	Revenue - License Tag Fees Appropriation (MVL R)		690.90

[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)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	Other Services (Admin Charges - SBA)	-	
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVL R)		-
48100	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-

[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	-
Plus:	
Revenue - License Tag Fees Appropriation (MVL R)	-
Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)	-
Less:	
Payment of Debt Principle (SBE Capital Outlay Bonds)	-
Interest on Debt (SBE Capital Outlay Bonds)	-
Other Services (Admin Charges - SBA)	-
Ending fund balance	-

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

Northwest Florida State College

Entries resulting from bond issuance or refunding:

<u>Fund 8 - Retirement of Indebtedness</u>		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

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	24,365.24	
64500	Other Services (Admin Charges - State Treasury)	184.70	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		20,665.86
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		3,884.08

[To record CO&DS disbursements, investment earnings, and treasury fees.]

Fund 1 - Current Funds - Unrestricted

<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	3,024.84	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		3,024.84

[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)	125,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	57,462.50	
64500	Other Services (Admin Charges - SBA)	138.00	
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		178,978.84
48100	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		53.34
102XX	Investments - Cash Equivalent (SBA)		3,568.32

[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	32,568.48
Plus:	
Revenue - License Tag Fees Appropriation (MVLRL)	178,978.84
Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)	53.34
Less:	
Payment of Debt Principle (SBE Capital Outlay Bonds)	125,000.00
Interest on Debt (SBE Capital Outlay Bonds)	57,462.50
Other Services (Admin Charges - SBA)	138.00
Ending fund balance	<u><u>29,000.16</u></u>

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

Palm Beach Community College

Entries resulting from bond issuance or refunding:

Fund 8 - Retirement of Indebtedness		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

Year-end entries:	<u>Debit</u>	<u>Credit</u>
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Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	262,357.89	
64500	Other Services (Admin Charges - State Treasury)	627.32	
42210	Revenue - License Tag Fees Appropriation (MVL R)		249,793.25
48100	Revenue - Interest and Dividends (Interest Earned on MVL R Withheld)		13,191.96

[To record CO&DS disbursements, investment earnings, and treasury fees.]

Fund 1 - Current Funds - Unrestricted			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	10,230.00	
42210	Revenue - License Tag Fees Appropriation (MVL R)		10,230.00

[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)	230,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	204,731.25	
64500	Other Services (Admin Charges - SBA)	328.03	
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVL R)		425,441.00
48100	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		126.80
102XX	Investments - Cash Equivalent (SBA)		9,491.48

[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	114,620.28
Plus:	
Revenue - License Tag Fees Appropriation (MVL R)	425,441.00
Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)	126.80
Less:	
Payment of Debt Principle (SBE Capital Outlay Bonds)	230,000.00
Interest on Debt (SBE Capital Outlay Bonds)	204,731.25
Other Services (Admin Charges - SBA)	328.03
Ending fund balance	<u><u>105,128.80</u></u>

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

Pasco-Hernando Community College

Entries resulting from bond issuance or refunding:

<u>Fund 8 - Retirement of Indebtedness</u>		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

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	241,579.36	
64500	Other Services (Admin Charges - State Treasury)	221.49	
42210	Revenue - License Tag Fees Appropriation (MVL R)		237,143.05
48100	Revenue - Interest and Dividends (Interest Earned on MVL R Withheld)		4,657.80

[To record CO&DS disbursements, investment earnings, and treasury fees.]

<u>Fund 1 - Current Funds - Unrestricted</u>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	3,612.00	
42210	Revenue - License Tag Fees Appropriation (MVL R)		3,612.00

[To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.]

<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 (MVL R)		-
48100	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-

[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	-
Plus:	
Revenue - License Tag Fees Appropriation (MVL R)	-
Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)	-
Less:	
Payment of Debt Principle (SBE Capital Outlay Bonds)	-
Interest on Debt (SBE Capital Outlay Bonds)	-
Other Services (Admin Charges - SBA)	-
Ending fund balance	-

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

Pensacola Community College

Entries resulting from bond issuance or refunding:

<u>Fund 8 - Retirement of Indebtedness</u>		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

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	75,348.02	
64500	Other Services (Admin Charges - State Treasury)	311.27	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		69,113.60
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		6,545.69

[To record CO&DS disbursements, investment earnings, and treasury fees.]

<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)	230,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	144,337.50	
64500	Other Services (Admin Charges - SBA)	282.32	
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		366,152.03
48100	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		109.13
102XX	Investments - Cash Equivalent (SBA)		8,358.66

[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	67,011.43
Plus:	
Revenue - License Tag Fees Appropriation (MVLRL)	366,152.03
Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)	109.13
Less:	
Payment of Debt Principle (SBE Capital Outlay Bonds)	230,000.00
Interest on Debt (SBE Capital Outlay Bonds)	144,337.50
Other Services (Admin Charges - SBA)	282.32
Ending fund balance	<u><u>58,652.77</u></u>

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

Polk Community College

Entries resulting from bond issuance or refunding:

<u>Fund 8 - Retirement of Indebtedness</u>		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

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	113,398.14	
64500	Other Services (Admin Charges - State Treasury)	214.14	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		109,109.21
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		4,503.07

[To record CO&DS disbursements, investment earnings, and treasury fees.]

<u>Fund 1 - Current Funds - Unrestricted</u>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	3,492.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		3,492.00

[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)	80,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	43,750.00	
64500	Other Services (Admin Charges - SBA)	93.26	
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		120,957.53
48100	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		36.05
102XX	Investments - Cash Equivalent (SBA)		2,849.68

[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	41,627.72
Plus:	
Revenue - License Tag Fees Appropriation (MVLRL)	120,957.53
Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)	36.05
Less:	
Payment of Debt Principle (SBE Capital Outlay Bonds)	80,000.00
Interest on Debt (SBE Capital Outlay Bonds)	43,750.00
Other Services (Admin Charges - SBA)	93.26
Ending fund balance	<u><u>38,778.04</u></u>

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

St. Johns River Community College

Entries resulting from bond issuance or refunding:

<u>Fund 8 - Retirement of Indebtedness</u>		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

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	180,575.05	
64500	Other Services (Admin Charges - State Treasury)	165.57	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		177,258.87
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		3,481.75

[To record CO&DS disbursements, investment earnings, and treasury fees.]

<u>Fund 1 - Current Funds - Unrestricted</u>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	2,700.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		2,700.00

[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.]

Reconciliation of Activity in Fund 8 - Retirement of Indebtedness:

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)	-
Less:	
Payment of Debt Principle (SBE Capital Outlay Bonds)	-
Interest on Debt (SBE Capital Outlay Bonds)	-
Other Services (Admin Charges - SBA)	-
Ending fund balance	-

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

St. Petersburg College

Entries resulting from bond issuance or refunding:

<u>Fund 8 - Retirement of Indebtedness</u>		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

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	193,277.30	
64500	Other Services (Admin Charges - State Treasury)	586.48	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		181,530.65
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		12,333.13

[To record CO&DS disbursements, investment earnings, and treasury fees.]

Fund 1 - Current Funds - Unrestricted

<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	9,564.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		9,564.00

[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)	295,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	162,975.00	
64500	Other Services (Admin Charges - SBA)	346.45	
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		449,326.44
48100	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		133.92
102XX	Investments - Cash Equivalent (SBA)		8,861.09

[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	82,559.29
Plus:	
Revenue - License Tag Fees Appropriation (MVLRL)	449,326.44
Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)	133.92
Less:	
Payment of Debt Principle (SBE Capital Outlay Bonds)	295,000.00
Interest on Debt (SBE Capital Outlay Bonds)	162,975.00
Other Services (Admin Charges - SBA)	346.45
Ending fund balance	<u><u>73,698.20</u></u>

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

Santa Fe College

Entries resulting from bond issuance or refunding:

<u>Fund 8 - Retirement of Indebtedness</u>		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

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	173,239.17	
64500	Other Services (Admin Charges - State Treasury)	414.66	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		164,933.98
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		8,719.85

[To record CO&DS disbursements, investment earnings, and treasury fees.]

Fund 1 - Current Funds - Unrestricted

<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	6,762.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		6,762.00

[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)	200,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	86,237.50	
64500	Other Services (Admin Charges - SBA)	216.46	
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		280,742.19
48100	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		83.68
102XX	Investments - Cash Equivalent (SBA)		5,628.09

[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	52,448.85
Plus:	
Revenue - License Tag Fees Appropriation (MVLRL)	280,742.19
Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)	83.68
Less:	
Payment of Debt Principle (SBE Capital Outlay Bonds)	200,000.00
Interest on Debt (SBE Capital Outlay Bonds)	86,237.50
Other Services (Admin Charges - SBA)	216.46
Ending fund balance	<u><u>46,820.76</u></u>

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

Seminole Community College

Entries resulting from bond issuance or refunding:

Fund 8 - Retirement of Indebtedness

<u>Account #</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
	Cash	-	
	Accrued Interest Payable		-

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

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	137,038.99	
64500	Other Services (Admin Charges - State Treasury)	447.03	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		128,085.30
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		9,400.72

[To record CO&DS disbursements, investment earnings, and treasury fees.]

Fund 1 - Current Funds - Unrestricted

<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	7,290.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		7,290.00

[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)	220,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	140,070.00	
64500	Other Services (Admin Charges - SBA)	272.20	
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		353,029.14
48100	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		105.22
102XX	Investments - Cash Equivalent (SBA)		7,207.84

[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	85,560.34
Plus:	
Revenue - License Tag Fees Appropriation (MVLRL)	353,029.14
Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)	105.22
Less:	
Payment of Debt Principle (SBE Capital Outlay Bonds)	220,000.00
Interest on Debt (SBE Capital Outlay Bonds)	140,070.00
Other Services (Admin Charges - SBA)	272.20
Ending fund balance	<u><u>78,352.50</u></u>

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

South Florida Community College

Entries resulting from bond issuance or refunding:

Fund 8 - Retirement of Indebtedness

<u>Account #</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
	Cash	-	
	Accrued Interest Payable		-

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

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	141,636.51	
64500	Other Services (Admin Charges - State Treasury)	115.16	
42210	Revenue - License Tag Fees Appropriation (MVL R)		139,329.92
48100	Revenue - Interest and Dividends (Interest Earned on MVL R Withheld)		2,421.75

[To record CO&DS disbursements, investment earnings, and treasury fees.]

Fund 1 - Current Funds - Unrestricted

<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	2,122.08	
42210	Revenue - License Tag Fees Appropriation (MVL R)		2,122.08

[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)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	Other Services (Admin Charges - SBA)	-	
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVL R)		-
48100	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-

[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	-
Plus:	
Revenue - License Tag Fees Appropriation (MVL R)	-
Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)	-
Less:	
Payment of Debt Principle (SBE Capital Outlay Bonds)	-
Interest on Debt (SBE Capital Outlay Bonds)	-
Other Services (Admin Charges - SBA)	-
Ending fund balance	-

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

Tallahassee Community College

Entries resulting from bond issuance or refunding:

Fund 8 - Retirement of Indebtedness		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

Year-end entries:	<u>Debit</u>	<u>Credit</u>
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Fund 7 - Unexpended Plant			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	292,604.08	
64500	Other Services (Admin Charges - State Treasury)	420.91	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		284,173.61
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		8,851.38

[To record CO&DS disbursements, investment earnings, and treasury fees.]

Fund 1 - Current Funds - Unrestricted			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	6,864.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		6,864.00

[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)	110,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	61,500.00	
64500	Other Services (Admin Charges - SBA)	129.22	
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		167,591.64
48100	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		49.95
102XX	Investments - Cash Equivalent (SBA)		3,987.63

[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	58,634.67
Plus:	
Revenue - License Tag Fees Appropriation (MVLRL)	167,591.64
Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)	49.95
Less:	
Payment of Debt Principle (SBE Capital Outlay Bonds)	110,000.00
Interest on Debt (SBE Capital Outlay Bonds)	61,500.00
Other Services (Admin Charges - SBA)	129.22
Ending fund balance	<u><u>54,647.04</u></u>

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.

**CO&DS Annual Financial Report
For Fiscal Year 2008-2009**

Valencia Community College

Entries resulting from bond issuance or refunding:

<u>Fund 8 - Retirement of Indebtedness</u>		<u>Debit</u>	<u>Credit</u>
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-

[No new bonds were issued or refunded during the 2008-2009 fiscal year.]

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	503,442.19	
64500	Other Services (Admin Charges - State Treasury)	894.84	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		485,520.07
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		18,816.96

[To record CO&DS disbursements, investment earnings, and treasury fees.]

<u>Fund 1 - Current Funds - Unrestricted</u>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	14,592.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		14,592.00

[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)	295,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	191,993.75	
64500	Other Services (Admin Charges - SBA)	367.14	
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		476,175.98
48100	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		141.92
102XX	Investments - Cash Equivalent (SBA)		11,042.99

[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	93,242.00
Plus:	
Revenue - License Tag Fees Appropriation (MVLRL)	476,175.98
Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)	141.92
Less:	
Payment of Debt Principle (SBE Capital Outlay Bonds)	295,000.00
Interest on Debt (SBE Capital Outlay Bonds)	191,993.75
Other Services (Admin Charges - SBA)	367.14
Ending fund balance	<u>82,199.01</u>

Accrued Interest Payable in Fund 210 (Districts) or Fund 8 (Colleges) relates to participants of the SBE Capital Outlay Bonds, 2008 Series A, which were issued in 2007-2008 but proceeds delivered in 2008-2009.