

Florida Department of Education  
Office of Educational Facilities  
Accounting Treatments for State Board of Education Capital Outlay Bonds, 2008 Series A

Dated Date: May 1, 2008  
Delivery Date: June 26, 2008 \*\*  
EFT Date: July 1, 2008

	<u>Bond Proceeds</u>	<u>Premium</u>	<u>Accrued Interest</u>	<u>Issuance Costs</u>	<u>Underwriter's Discount</u>	<u>Net Proceeds</u>
Broward County	\$ 4,705,000.00	\$ 169,874.82	\$ 33,623.80	\$ 8,985.75	\$ 13,120.13	\$ 4,852,768.94
Miami-Dade County	8,425,000.00	304,186.05	60,208.39	16,090.32	23,493.53	8,689,602.20
Escambia County	1,295,000.00	46,756.19	9,254.58	2,473.23	3,611.17	1,335,671.79
Hillsborough County	5,085,000.00	183,594.78	36,339.43	9,711.49	14,179.78	5,244,703.51
Indian River County	1,210,000.00	43,687.25	8,647.14	2,310.89	3,374.15	1,248,002.21
Lake County	2,990,000.00	107,954.46	21,367.73	5,710.39	8,337.76	3,083,906.31
Martin County	925,000.00	33,397.28	6,610.42	1,766.59	2,579.41	954,051.28
Okaloosa County	915,000.00	33,036.23	6,538.95	1,747.49	2,551.52	943,737.22
Pasco County	5,295,000.00	191,176.87	37,840.17	10,112.55	14,765.37	5,461,298.95
Putnam County	675,000.00	24,370.99	4,823.82	1,289.14	1,882.27	696,199.58
Sarasota County	1,150,000.00	41,520.94	8,218.36	2,196.30	3,206.83	1,186,117.81
Seminole County	6,875,000.00	248,223.04	49,131.48	13,130.08	19,171.28	7,090,921.68
St. Johns County	1,425,000.00	51,449.87	10,183.62	2,721.51	3,973.68	1,469,754.68
Edison College	1,475,000.00	53,255.13	10,540.93	2,817.02	4,113.12	1,521,324.99
<b>Bond Total</b>	<b>\$ 42,445,000.00</b>	<b>\$ 1,532,483.90</b>	<b>\$ 303,328.82</b>	<b>\$ 81,062.75</b>	<b>\$ 118,360.00</b>	<b>\$ 43,778,061.15</b>

\*\* Record as a receivable as net bond proceeds (cash) were received after FY 2007-2008. In FY 2008-2009, debit cash and credit the receivable. \*\*