

**Capital Outlay and Debt Service (CO &DS)**  
**Annual Financial Report**  
**Fiscal Year 2009-2010**  
**Alachua County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2009-2010.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	314,875.21	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	2,064.23	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	569.01	
3715	Sale of Refunding Bonds		290,000.00
3792	Premium on Sale of Refunding Bonds		27,508.45
These entries result from the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009, which refunds the 1999 Series A bonds maturing in 2010 through 2019.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	857.64	
2210	Accrued Interest Payable		857.64
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	166,897.36	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	526.28	
3321	CO&DS Distributed		155,630.49
3325	Interest on Undistributed CO&DS Due to Other Agencies		11,793.15
			-
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 01/22/2010 and/or 06/25/2010; net interest earnings wired on 6/25/2010.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	15,942.78	
3323	CO&DS Withheld for Administration		15,942.78
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	630,000.00	
9200/720	Interest	276,370.25	
9200/730	Dues and Fees	630.01	
2110	Accrued Interest Payable	857.64	
3322	CO&DS Withheld for SBE/COBI Bonds		891,278.73
3326	SBE/COBI Bond Interest		519.61
11XX	Cash		16,059.56
[To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.]			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	160,446.06
Plus:			
CO&DS withheld			891,278.73
Bond interest (revenue on withheld MVL R)			519.61
Refunded bond proceeds			290,000.00
Premium on refunded bonds			27,508.45
Less:			
Principal payments			630,000.00
Interest expenditure			276,370.25
Dues and fees (fees on bond interest above)			630.01
Payments to refunded bonds escrow agent			314,875.21
Dues and fees on refunded bonds (admin and underwriter fees)			2,633.24
Ending fund balance		<u>\$</u>	<u>145,244.14</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO & DS)**  
**Annual Financial Report**  
**Fiscal Year 2009-2010**  
**Baker County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2009-2010.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	61,444.98	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	88.73	
3321	CO&DS Distributed		59,545.33
3325	Interest on Undistributed CO&DS Due to Other Agencies		1,988.38
			-
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 01/22/2010 and/or 06/25/2010; net interest earnings wired on 6/25/2010.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	2,499.09	
3323	CO&DS Withheld for Administration		2,499.09
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	75,000.00	
9200/720	Interest	31,437.50	
9200/730	Dues and Fees	73.91	
2110	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		104,561.58
3326	SBE/COBI Bond Interest		60.96
11XX	Cash		1,888.87
[To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.]			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	17,292.38
Plus:			
CO&DS withheld			104,561.58
Bond interest (revenue on withheld MVL R)			60.96
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			75,000.00
Interest expenditure			31,437.50
Dues and fees (fees on bond interest above)			73.91
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>15,403.51</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO &DS)**  
**Annual Financial Report**  
**Fiscal Year 2009-2010**  
**Bay County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2009-2010.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	408,451.49	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	2,704.86	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	745.60	
3715	Sale of Refunding Bonds		380,000.00
3792	Premium on Sale of Refunding Bonds		31,901.95
These entries result from the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009, which refunds the 1999 Series A bonds maturing in 2010 through 2019.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,069.44	
2210	Accrued Interest Payable		1,069.44
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	153,029.90	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	482.94	
3321	CO&DS Distributed		142,690.92
3325	Interest on Undistributed CO&DS		10,821.92
	Due to Other Agencies		-
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 01/22/2010 and/or 06/25/2010; net interest earnings wired on 6/25/2010.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	14,723.97	
3323	CO&DS Withheld for Administration		14,723.97
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	545,000.00	
9200/720	Interest	292,882.52	
9200/730	Dues and Fees	582.58	
2110	Accrued Interest Payable	1,069.44	
3322	CO&DS Withheld for SBE/COBI Bonds		824,183.11
3326	SBE/COBI Bond Interest		480.49
11XX	Cash		14,870.94
[To record debt service payments, MVLN withheld for debt service, investment earnings, and related fees.]			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	167,606.62
Plus:			
CO&DS withheld			824,183.11
Bond interest (revenue on withheld MVLN)			480.49
Refunded bond proceeds			380,000.00
Premium on refunded bonds			31,901.95
Less:			
Principal payments			545,000.00
Interest expenditure			292,882.52
Dues and fees (fees on bond interest above)			582.58
Payments to refunded bonds escrow agent			408,451.49
Dues and fees on refunded bonds (admin and underwriter fees)			3,450.46
Ending fund balance		<u>\$</u>	<u>153,805.12</u>

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

**Capital Outlay and Debt Service (CO & DS)**  
**Annual Financial Report**  
**Fiscal Year 2009-2010**  
**Bradford County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2009-2010.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	25,274.85	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	65.79	
3321	CO&DS Distributed		23,866.38
3325	Interest on Undistributed CO&DS Due to Other Agencies		1,474.26
			-
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 01/22/2010 and/or 06/25/2010; net interest earnings wired on 6/25/2010.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	2,090.01	
3323	CO&DS Withheld for Administration		2,090.01
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	85,000.00	
9200/720	Interest	30,600.00	
9200/730	Dues and Fees	80.14	
2110	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		113,377.61
3326	SBE/COBI Bond Interest		66.10
11XX	Cash		2,236.43
[To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.]			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	16,184.83
Plus:			
CO&DS withheld			113,377.61
Bond interest (revenue on withheld MVL R)			66.10
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			85,000.00
Interest expenditure			30,600.00
Dues and fees (fees on bond interest above)			80.14
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>13,948.40</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO &DS)**  
**Annual Financial Report**  
**Fiscal Year 2009-2010**  
**Brevard County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2009-2010.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	874,238.23	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	5,694.43	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	1,569.69	
3715	Sale of Refunding Bonds		800,000.00
3792	Premium on Sale of Refunding Bonds		81,502.35
These entries result from the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009, which refunds the 1999 Series A bonds maturing in 2010 through 2019.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	2,447.92	
2210	Accrued Interest Payable		2,447.92
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	400,473.11	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	1,398.94	
3321	CO&DS Distributed		370,523.92
3325	Interest on Undistributed CO&DS Due to Other Agencies		31,348.13
			-
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 01/22/2010 and/or 06/25/2010; net interest earnings wired on 6/25/2010.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	41,769.90	
3323	CO&DS Withheld for Administration		41,769.90
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	1,675,000.00	
9200/720	Interest	737,741.39	
9200/730	Dues and Fees	1,676.93	
2110	Accrued Interest Payable	2,447.92	
3322	CO&DS Withheld for SBE/COBI Bonds		2,372,366.18
3326	SBE/COBI Bond Interest		1,383.07
11XX	Cash		43,116.99
[To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.]			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	382,540.47
Plus:			
CO&DS withheld			2,372,366.18
Bond interest (revenue on withheld MVL R)			1,383.07
Refunded bond proceeds			800,000.00
Premium on refunded bonds			81,502.35
Less:			
Principal payments			1,675,000.00
Interest expenditure			737,741.39
Dues and fees (fees on bond interest above)			1,676.93
Payments to refunded bonds escrow agent			874,238.23
Dues and fees on refunded bonds (admin and underwriter fees)			7,264.12
Ending fund balance		<u>\$</u>	<u>341,871.40</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Broward County School District**

**Capital Outlay and Debt Service (CO & DS)  
Annual Financial Report  
Fiscal Year 2009-2010**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,181,111.01	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	7,720.22	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	2,098.14	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		1,160,000.00
3791	Premium on Sale of Bonds		30,929.37
Refers to the new money portion of the SBE Capital Outlay Bonds, 2009 Series A, dated 8/15/2009 and delivered 9/10/2009.			
<b>Fund 210 Debt Service Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	3,001,449.47	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	19,610.20	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	5,405.63	
3715	Sale of Refunding Bonds		2,755,000.00
3792	Premium on Sale of Refunding Bonds		271,465.30
These entries result from the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009, which refunds the 1999 Series A bonds maturing in 2010 through 2019.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	11,684.50	
2210	Accrued Interest Payable		11,684.50
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,148,558.90	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	5,165.69	
3321	CO&DS Distributed		1,037,969.37
3325	Interest on Undistributed CO&DS		115,755.22
	Due to Other Agencies		-
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 01/22/2010 and/or 06/25/2010; net interest earnings wired on 6/25/2010.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	169,744.04	
3323	CO&DS Withheld for Administration		169,744.04
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	6,835,000.00	
9200/720	Interest	3,405,982.03	
9200/730	Dues and Fees	7,145.35	
2110	Accrued Interest Payable	11,684.50	
3322	CO&DS Withheld for SBE/COBI Bonds		10,108,556.20
3326	SBE/COBI Bond Interest		5,893.19
11XX	Cash		145,362.49
[To record debt service payments, MVLR withheld for debt service, investment earnings, and related fees.]			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			\$ 1,867,177.52
Plus:			
CO&DS withheld		10,108,556.20	
Bond interest (revenue on withheld MVLR)		5,893.19	
Refunded bond proceeds		2,755,000.00	
Premium on refunded bonds		271,465.30	
Less:			
Principal payments		6,835,000.00	
Interest expenditure		3,405,982.03	
Dues and fees (fees on bond interest above)		7,145.35	
Payments to refunded bonds escrow agent		3,001,449.47	
Dues and fees on refunded bonds (admin and underwriter fees)		25,015.83	
Ending fund balance			<u>\$ 1,733,499.53</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

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

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2009-2010.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	76,326.16	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	43.73	
3321	CO&DS Distributed		75,389.93
3325	Interest on Undistributed CO&DS		979.96
	Due to Other Agencies		-
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 01/22/2010 and/or 06/25/2010; net interest earnings wired on 6/25/2010.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,148.07	
3323	CO&DS Withheld for Administration		1,148.07
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	Dues and Fees	-	
2110	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBE/COBI Bond Interest		-
[To record debt service payments, MVLN withheld for debt service, investment earnings, and related fees.]			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLN)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>-</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

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

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2009-2010.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	349,389.10	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	2,313.36	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	637.69	
3715	Sale of Refunding Bonds		325,000.00
3792	Premium on Sale of Refunding Bonds		27,340.15
These entries result from the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009, which refunds the 1999 Series A bonds maturing in 2010 through 2019.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	916.67	
2210	Accrued Interest Payable		916.67
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	103,433.70	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	322.35	
3321	CO&DS Distributed		96,532.74
3325	Interest on Undistributed CO&DS Due to Other Agencies		7,223.31
			-
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 01/22/2010 and/or 06/25/2010; net interest earnings wired on 6/25/2010.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	10,302.30	
3323	CO&DS Withheld for Administration		10,302.30
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	385,000.00	
9200/720	Interest	204,029.22	
9200/730	Dues and Fees	409.97	
2110	Accrued Interest Payable	916.67	
3322	CO&DS Withheld for SBE/COBI Bonds		579,984.96
3326	SBE/COBI Bond Interest		338.13
11XX	Cash		10,032.77
[To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.]			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	117,558.18
Plus:			
CO&DS withheld			579,984.96
Bond interest (revenue on withheld MVL R)			338.13
Refunded bond proceeds			325,000.00
Premium on refunded bonds			27,340.15
Less:			
Principal payments			385,000.00
Interest expenditure			204,029.22
Dues and fees (fees on bond interest above)			409.97
Payments to refunded bonds escrow agent			349,389.10
Dues and fees on refunded bonds (admin and underwriter fees)			2,951.05
Ending fund balance		<u>\$</u>	<u>108,442.08</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

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

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2009-2010.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	377,518.55	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	2,491.31	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	686.74	
3715	Sale of Refunding Bonds		350,000.00
3792	Premium on Sale of Refunding Bonds		30,696.60
These entries result from the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009, which refunds the 1999 Series A bonds maturing in 2010 through 2019.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,003.47	
2210	Accrued Interest Payable		1,003.47
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	99,003.25	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	309.98	
3321	CO&DS Distributed		92,367.10
3325	Interest on Undistributed CO&DS		6,946.13
	Due to Other Agencies		-
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 01/22/2010 and/or 06/25/2010; net interest earnings wired on 6/25/2010.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	9,446.22	
3323	CO&DS Withheld for Administration		9,446.22
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	350,000.00	
9200/720	Interest	186,352.12	
9200/730	Dues and Fees	373.18	
2110	Accrued Interest Payable	1,003.47	
3322	CO&DS Withheld for SBE/COBI Bonds		527,934.68
3326	SBE/COBI Bond Interest		307.78
11XX	Cash		9,486.31
[To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.]			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	105,567.87
Plus:			
CO&DS withheld			527,934.68
Bond interest (revenue on withheld MVL R)			307.78
Refunded bond proceeds			350,000.00
Premium on refunded bonds			30,696.60
Less:			
Principal payments			350,000.00
Interest expenditure			186,352.12
Dues and fees (fees on bond interest above)			373.18
Payments to refunded bonds escrow agent			377,518.55
Dues and fees on refunded bonds (admin and underwriter fees)			3,178.05
Ending fund balance		<u>\$</u>	<u>97,085.03</u>

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

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

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2009-2010.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	370,400.65	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	2,420.13	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	667.12	
3715	Sale of Refunding Bonds		340,000.00
3792	Premium on Sale of Refunding Bonds		33,487.90
These entries result from the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009, which refunds the 1999 Series A bonds maturing in 2010 through 2019.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,024.31	
2210	Accrued Interest Payable		1,024.31
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	428,658.24	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	691.10	
3321	CO&DS Distributed		413,862.79
3325	Interest on Undistributed CO&DS Due to Other Agencies		15,486.55
			-
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 01/22/2010 and/or 06/25/2010; net interest earnings wired on 6/25/2010.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	21,079.17	
3323	CO&DS Withheld for Administration		21,079.17
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	675,000.00	
9200/720	Interest	311,187.72	
9200/730	Dues and Fees	685.89	
2110	Accrued Interest Payable	1,024.31	
3322	CO&DS Withheld for SBE/COBI Bonds		970,336.04
3326	SBE/COBI Bond Interest		565.70
11XX	Cash		16,996.18
[To record debt service payments, MVLN withheld for debt service, investment earnings, and related fees.]			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	174,608.06
Plus:			
CO&DS withheld			970,336.04
Bond interest (revenue on withheld MVLN)			565.70
Refunded bond proceeds			340,000.00
Premium on refunded bonds			33,487.90
Less:			
Principal payments			675,000.00
Interest expenditure			311,187.72
Dues and fees (fees on bond interest above)			685.89
Payments to refunded bonds escrow agent			370,400.65
Dues and fees on refunded bonds (admin and underwriter fees)			3,087.25
Ending fund balance		<u>\$</u>	<u>158,636.19</u>

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

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

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2009-2010.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	680,895.65	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	846.11	
3321	CO&DS Distributed		662,781.81
3325	Interest on Undistributed CO&DS Due to Other Agencies		18,959.95
			-
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 01/22/2010 and/or 06/25/2010; net interest earnings wired on 6/25/2010.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	26,037.12	
3323	CO&DS Withheld for Administration		26,037.12
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	710,000.00	
9200/720	Interest	354,250.00	
9200/730	Dues and Fees	740.08	
2110	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		1,046,989.07
3326	SBE/COBI Bond Interest		610.38
11XX	Cash		17,390.63
[To record debt service payments, MVLN withheld for debt service, investment earnings, and related fees.]			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	203,303.46
Plus:			
CO&DS withheld			1,046,989.07
Bond interest (revenue on withheld MVLN)			610.38
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			710,000.00
Interest expenditure			354,250.00
Dues and fees (fees on bond interest above)			740.08
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>185,912.83</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

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

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2009-2010.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	91,113.86	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	194.94	
3321	CO&DS Distributed		86,940.57
3325	Interest on Undistributed CO&DS Due to Other Agencies		4,368.23
			-
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 01/22/2010 and/or 06/25/2010; net interest earnings wired on 6/25/2010.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	5,353.77	
3323	CO&DS Withheld for Administration		5,353.77
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	180,000.00	
9200/720	Interest	89,000.00	
9200/730	Dues and Fees	187.05	
2110	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		264,623.66
3326	SBE/COBI Bond Interest		154.27
11XX	Cash		4,409.12
[To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.]			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	51,965.01
Plus:			
CO&DS withheld			264,623.66
Bond interest (revenue on withheld MVL R)			154.27
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			180,000.00
Interest expenditure			89,000.00
Dues and fees (fees on bond interest above)			187.05
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>47,555.89</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

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

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,379,659.85	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	9,018.02	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	2,450.84	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		1,355,000.00
3791	Premium on Sale of Bonds		36,128.71
Refers to the new money portion of the SBE Capital Outlay Bonds, 2009 Series A, dated 8/15/2009 and delivered 9/10/2009.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	1,861,835.68	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	12,171.85	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	3,355.22	
3715	Sale of Refunding Bonds		1,710,000.00
3792	Premium on Sale of Refunding Bonds		167,362.75
These entries result from the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009, which refunds the 1999 Series A bonds maturing in 2010 through 2019.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	9,084.67	
2210	Accrued Interest Payable		9,084.67
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,542,840.59	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	6,949.39	
3321	CO&DS Distributed		1,394,064.63
3325	Interest on Undistributed CO&DS Due to Other Agencies		155,725.35
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 01/22/2010 and/or 06/25/2010; net interest earnings wired on 6/25/2010.			
<b><u>Fund 100 General Fund</u></b>			
<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 MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	9,300,000.00	
9200/720	Interest	4,349,325.71	
9200/730	Dues and Fees	9,516.82	
2110	Accrued Interest Payable	9,084.67	
3322	CO&DS Withheld for SBE/COBI Bonds		13,463,482.31
3326	SBE/COBI Bond Interest		7,849.08
11XX	Cash		196,595.81
[To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.]			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	2,542,587.75
Plus:			
CO&DS withheld		13,463,482.31	
Bond interest (revenue on withheld MVL R)		7,849.08	
Refunded bond proceeds		1,710,000.00	
Premium on refunded bonds		167,362.75	
Less:			
Principal payments		9,300,000.00	
Interest expenditure		4,349,325.71	
Dues and fees (fees on bond interest above)		9,516.82	
Payments to refunded bonds escrow agent		1,861,835.68	
Dues and fees on refunded bonds (admin and underwriter fees)		15,527.07	
Ending fund balance		<u>\$</u>	<u>2,355,076.61</u>

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

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

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2009-2010.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	118,366.64	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	782.98	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	215.83	
3715	Sale of Refunding Bonds		110,000.00
3792	Premium on Sale of Refunding Bonds		9,365.45
These entries result from the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009, which refunds the 1999 Series A bonds maturing in 2010 through 2019.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	312.50	
2210	Accrued Interest Payable		312.50
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	32,459.81	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	89.36	
3321	CO&DS Distributed		30,546.72
3325	Interest on Undistributed CO&DS Due to Other Agencies		2,002.45
			-
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 01/22/2010 and/or 06/25/2010; net interest earnings wired on 6/25/2010.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	2,776.08	
3323	CO&DS Withheld for Administration		2,776.08
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	100,000.00	
9200/720	Interest	54,156.20	
9200/730	Dues and Fees	107.27	
2110	Accrued Interest Payable	312.50	
3322	CO&DS Withheld for SBE/COBI Bonds		151,749.20
3326	SBE/COBI Bond Interest		88.47
11XX	Cash		2,738.30
[To record debt service payments, MVLN withheld for debt service, investment earnings, and related fees.]			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	31,371.12
Plus:			
CO&DS withheld			151,749.20
Bond interest (revenue on withheld MVLN)			88.47
Refunded bond proceeds			110,000.00
Premium on refunded bonds			9,365.45
Less:			
Principal payments			100,000.00
Interest expenditure			54,156.20
Dues and fees (fees on bond interest above)			107.27
Payments to refunded bonds escrow agent			118,366.64
Dues and fees on refunded bonds (admin and underwriter fees)			998.81
Ending fund balance		<u>\$</u>	<u>28,945.32</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

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

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2009-2010.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	14,806.47	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	40.39	
3321	CO&DS Distributed		13,941.70
3325	Interest on Undistributed CO&DS		905.16
	Due to Other Agencies		-
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 01/22/2010 and/or 06/25/2010; net interest earnings wired on 6/25/2010.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,225.08	
3323	CO&DS Withheld for Administration		1,225.08
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	40,000.00	
9200/720	Interest	27,388.75	
9200/730	Dues and Fees	47.01	
2110	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		66,505.22
3326	SBE/COBI Bond Interest		38.77
11XX	Cash		891.77
[To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.]			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	15,856.44
Plus:			
CO&DS withheld			66,505.22
Bond interest (revenue on withheld MVL R)			38.77
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			40,000.00
Interest expenditure			27,388.75
Dues and fees (fees on bond interest above)			47.01
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>14,964.67</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

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

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2009-2010.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	944,812.91	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	6,192.70	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	1,707.04	
3715	Sale of Refunding Bonds		870,000.00
3792	Premium on Sale of Refunding Bonds		82,712.65
These entries result from the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009, which refunds the 1999 Series A bonds maturing in 2010 through 2019.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	2,583.33	
2210	Accrued Interest Payable		2,583.33
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	655,621.54	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	2,371.30	
3321	CO&DS Distributed		604,855.68
3325	Interest on Undistributed CO&DS		53,137.16
	Due to Other Agencies		-
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 01/22/2010 and/or 06/25/2010; net interest earnings wired on 6/25/2010.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	65,846.76	
3323	CO&DS Withheld for Administration		65,846.76
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	2,570,000.00	
9200/720	Interest	1,210,663.26	
9200/730	Dues and Fees	2,628.88	
2110	Accrued Interest Payable	2,583.33	
3322	CO&DS Withheld for SBE/COBI Bonds		3,719,081.56
3326	SBE/COBI Bond Interest		2,168.19
11XX	Cash		64,625.72
[To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.]			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	705,457.13
Plus:			
CO&DS withheld			3,719,081.56
Bond interest (revenue on withheld MVL R)			2,168.19
Refunded bond proceeds			870,000.00
Premium on refunded bonds			82,712.65
Less:			
Principal payments			2,570,000.00
Interest expenditure			1,210,663.26
Dues and fees (fees on bond interest above)			2,628.88
Payments to refunded bonds escrow agent			944,812.91
Dues and fees on refunded bonds (admin and underwriter fees)			7,899.74
Ending fund balance		<u>\$</u>	<u>643,414.74</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

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

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2009-2010.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	221,769.48	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	792.39	
3321	CO&DS Distributed		204,805.60
3325	Interest on Undistributed CO&DS Due to Other Agencies		17,756.27
			-
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 01/22/2010 and/or 06/25/2010; net interest earnings wired on 6/25/2010.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	24,183.18	
3323	CO&DS Withheld for Administration		24,183.18
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	960,000.00	
9200/720	Interest	447,122.50	
9200/730	Dues and Fees	977.75	
2110	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		1,383,223.22
3326	SBE/COBI Bond Interest		806.41
11XX	Cash		24,070.62
[To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.]			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	244,187.64
Plus:			
CO&DS withheld			1,383,223.22
Bond interest (revenue on withheld MVL R)			806.41
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			960,000.00
Interest expenditure			447,122.50
Dues and fees (fees on bond interest above)			977.75
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>220,117.02</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

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

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2009-2010.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	260,466.83	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	249.26	
3321	CO&DS Distributed		255,130.62
3325	Interest on Undistributed CO&DS Due to Other Agencies		5,585.47
			-
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 01/22/2010 and/or 06/25/2010; net interest earnings wired on 6/25/2010.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	7,732.11	
3323	CO&DS Withheld for Administration		7,732.11
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	145,000.00	
9200/720	Interest	110,938.75	
9200/730	Dues and Fees	178.56	
2110	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		252,611.27
3326	SBE/COBI Bond Interest		147.27
11XX	Cash		3,358.77
[To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.]			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	66,940.76
Plus:			
CO&DS withheld			252,611.27
Bond interest (revenue on withheld MVL R)			147.27
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			145,000.00
Interest expenditure			110,938.75
Dues and fees (fees on bond interest above)			178.56
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>63,581.99</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

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

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2009-2010.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	60,599.33	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	23.75	
3321	CO&DS Distributed		60,090.91
3325	Interest on Undistributed CO&DS		532.17
	Due to Other Agencies		-
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 01/22/2010 and/or 06/25/2010; net interest earnings wired on 6/25/2010.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	915.09	
3323	CO&DS Withheld for Administration		915.09
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	Dues and Fees	-	
2110	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBE/COBI Bond Interest		-
[To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.]			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVL R)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>-</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO & DS)**  
**Annual Financial Report**  
**Fiscal Year 2009-2010**  
**Gadsden County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2009-2010.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	134,925.33	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	889.76	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	245.26	
3715	Sale of Refunding Bonds		125,000.00
3792	Premium on Sale of Refunding Bonds		11,060.35
These entries result from the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009, which refunds the 1999 Series A bonds maturing in 2010 through 2019.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	361.11	
2210	Accrued Interest Payable		361.11
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	46,555.07	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	112.55	
3321	CO&DS Distributed		44,145.63
3325	Interest on Undistributed CO&DS Due to Other Agencies		2,521.99
			-
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 01/22/2010 and/or 06/25/2010; net interest earnings wired on 6/25/2010.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	4,371.30	
3323	CO&DS Withheld for Administration		4,371.30
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	160,000.00	
9200/720	Interest	86,722.03	
9200/730	Dues and Fees	171.70	
2110	Accrued Interest Payable	361.11	
3322	CO&DS Withheld for SBE/COBI Bonds		242,903.07
3326	SBE/COBI Bond Interest		141.61
11XX	Cash		4,210.16
[To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.]			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	48,491.28
Plus:			
CO&DS withheld			242,903.07
Bond interest (revenue on withheld MVL R)			141.61
Refunded bond proceeds			125,000.00
Premium on refunded bonds			11,060.35
Less:			
Principal payments			160,000.00
Interest expenditure			86,722.03
Dues and fees (fees on bond interest above)			171.70
Payments to refunded bonds escrow agent			134,925.33
Dues and fees on refunded bonds (admin and underwriter fees)			1,135.02
Ending fund balance		<u>\$</u>	<u>44,642.23</u>

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

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

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2009-2010.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	24,605.55	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	53.43	
3321	CO&DS Distributed		23,461.65
3325	Interest on Undistributed CO&DS Due to Other Agencies		1,197.33
			-
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 01/22/2010 and/or 06/25/2010; net interest earnings wired on 6/25/2010.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,555.26	
3323	CO&DS Withheld for Administration		1,555.26
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	55,000.00	
9200/720	Interest	25,012.50	
9200/730	Dues and Fees	55.61	
2110	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		78,667.09
3326	SBE/COBI Bond Interest		45.86
11XX	Cash		1,355.16
[To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.]			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	15,796.67
Plus:			
CO&DS withheld			78,667.09
Bond interest (revenue on withheld MVL R)			45.86
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			55,000.00
Interest expenditure			25,012.50
Dues and fees (fees on bond interest above)			55.61
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>14,441.51</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO & DS)**  
**Annual Financial Report**  
**Fiscal Year 2009-2010**  
**Glades County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2009-2010.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	45,461.16	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	25.74	
3321	CO&DS Distributed		44,910.09
3325	Interest on Undistributed CO&DS		576.81
	Due to Other Agencies		-
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 01/22/2010 and/or 06/25/2010; net interest earnings wired on 6/25/2010.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	683.91	
3323	CO&DS Withheld for Administration		683.91
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	Dues and Fees	-	
2110	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBE/COBI Bond Interest		-
[To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.]			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVL R)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>-</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO &DS)  
Annual Financial Report  
Fiscal Year 2009-2010  
Gulf County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2009-2010.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	16,345.45	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	38.58	
3321	CO&DS Distributed		15,519.62
3325	Interest on Undistributed CO&DS Due to Other Agencies		864.41 -
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 01/22/2010 and/or 06/25/2010; net interest earnings wired on 6/25/2010.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,287.99	
3323	CO&DS Withheld for Administration		1,287.99
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	40,000.00	
9200/720	Interest	30,050.00	
9200/730	Dues and Fees	48.81	
2110	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		69,058.39
3326	SBE/COBI Bond Interest		40.26
11XX	Cash		1,000.16
[To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.]			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	20,919.14
Plus:			
CO&DS withheld			69,058.39
Bond interest (revenue on withheld MVL R)			40.26
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			40,000.00
Interest expenditure			30,050.00
Dues and fees (fees on bond interest above)			48.81
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>19,918.98</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO & DS)**  
**Annual Financial Report**  
**Fiscal Year 2009-2010**  
**Hamilton County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2009-2010.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	15,117.90	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	31.42	
3321	CO&DS Distributed		14,445.19
3325	Interest on Undistributed CO&DS		704.13
	Due to Other Agencies		-
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 01/22/2010 and/or 06/25/2010; net interest earnings wired on 6/25/2010.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,134.09	
3323	CO&DS Withheld for Administration		1,134.09
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	40,000.00	
9200/720	Interest	21,000.00	
9200/730	Dues and Fees	42.43	
2110	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		60,026.72
3326	SBE/COBI Bond Interest		35.00
11XX	Cash		980.71
[To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.]			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	14,204.30
Plus:			
CO&DS withheld			60,026.72
Bond interest (revenue on withheld MVL R)			35.00
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			40,000.00
Interest expenditure			21,000.00
Dues and fees (fees on bond interest above)			42.43
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>13,223.59</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO & DS)**  
**Annual Financial Report**  
**Fiscal Year 2009-2010**  
**Hardee County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2009-2010.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	42,438.56	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	96.61	
3321	CO&DS Distributed		40,370.24
3325	Interest on Undistributed CO&DS		2,164.93
	Due to Other Agencies		-
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 01/22/2010 and/or 06/25/2010; net interest earnings wired on 6/25/2010.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	2,875.86	
3323	CO&DS Withheld for Administration		2,875.86
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	90,000.00	
9200/720	Interest	60,487.50	
9200/730	Dues and Fees	104.95	
2110	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		148,477.90
3326	SBE/COBI Bond Interest		86.56
11XX	Cash		2,027.99
[To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.]			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	32,468.57
Plus:			
	CO&DS withheld		148,477.90
	Bond interest (revenue on withheld MVL R)		86.56
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Principal payments		90,000.00
	Interest expenditure		60,487.50
	Dues and fees (fees on bond interest above)		104.95
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
Ending fund balance		<u>\$</u>	<u>30,440.58</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

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

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2009-2010.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	48,961.08	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	131.17	
3321	CO&DS Distributed		46,152.88
3325	Interest on Undistributed CO&DS Due to Other Agencies		2,939.37
			-
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 01/22/2010 and/or 06/25/2010; net interest earnings wired on 6/25/2010.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	4,230.18	
3323	CO&DS Withheld for Administration		4,230.18
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	160,000.00	
9200/720	Interest	75,537.50	
9200/730	Dues and Fees	163.73	
2110	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		231,628.94
3326	SBE/COBI Bond Interest		135.04
11XX	Cash		3,937.25
[To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.]			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	44,078.96
Plus:			
CO&DS withheld			231,628.94
Bond interest (revenue on withheld MVL R)			135.04
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			160,000.00
Interest expenditure			75,537.50
Dues and fees (fees on bond interest above)			163.73
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>40,141.71</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO &DS)**  
**Annual Financial Report**  
**Fiscal Year 2009-2010**  
**Hernando County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2009-2010.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	399,338.24	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	2,633.68	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	725.98	
3715	Sale of Refunding Bonds		370,000.00
3792	Premium on Sale of Refunding Bonds		32,697.90
These entries result from the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009, which refunds the 1999 Series A bonds maturing in 2010 through 2019.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,065.97	
2210	Accrued Interest Payable		1,065.97
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	219,433.64	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	431.95	
3321	CO&DS Distributed		210,186.20
3325	Interest on Undistributed CO&DS		9,679.39
	Due to Other Agencies		-
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 01/22/2010 and/or 06/25/2010; net interest earnings wired on 6/25/2010.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	13,293.93	
3323	CO&DS Withheld for Administration		13,293.93
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	425,000.00	
9200/720	Interest	247,559.61	
9200/730	Dues and Fees	468.49	
2110	Accrued Interest Payable	1,065.97	
3322	CO&DS Withheld for SBE/COBI Bonds		662,781.87
3326	SBE/COBI Bond Interest		386.40
11XX	Cash		10,925.80
[To record debt service payments, MVLN withheld for debt service, investment earnings, and related fees.]			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	137,240.23
Plus:			
	CO&DS withheld		662,781.87
	Bond interest (revenue on withheld MVLN)		386.40
	Refunded bond proceeds		370,000.00
	Premium on refunded bonds		32,697.90
Less:			
	Principal payments		425,000.00
	Interest expenditure		247,559.61
	Dues and fees (fees on bond interest above)		468.49
	Payments to refunded bonds escrow agent		399,338.24
	Dues and fees on refunded bonds (admin and underwriter fees)		3,359.66
Ending fund balance		<u>\$</u>	<u>127,380.40</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

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

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2009-2010.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	125,535.79	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	818.57	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	225.64	
3715	Sale of Refunding Bonds		115,000.00
3792	Premium on Sale of Refunding Bonds		11,580.00
These entries result from the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009, which refunds the 1999 Series A bonds maturing in 2010 through 2019.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	350.69	
2210	Accrued Interest Payable		350.69
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	80,832.09	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	225.13	
3321	CO&DS Distributed		76,012.48
3325	Interest on Undistributed CO&DS		5,044.74
	Due to Other Agencies		-
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 01/22/2010 and/or 06/25/2010; net interest earnings wired on 6/25/2010.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	6,715.98	
3323	CO&DS Withheld for Administration		6,715.98
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	260,000.00	
9200/720	Interest	111,100.77	
9200/730	Dues and Fees	258.01	
2110	Accrued Interest Payable	350.69	
3322	CO&DS Withheld for SBE/COBI Bonds		365,003.54
3326	SBE/COBI Bond Interest		212.79
11XX	Cash		6,493.14
[To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.]			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	66,863.01
Plus:			
	CO&DS withheld		365,003.54
	Bond interest (revenue on withheld MVL R)		212.79
	Refunded bond proceeds		115,000.00
	Premium on refunded bonds		11,580.00
Less:			
	Principal payments		260,000.00
	Interest expenditure		111,100.77
	Dues and fees (fees on bond interest above)		258.01
	Payments to refunded bonds escrow agent		125,535.79
	Dues and fees on refunded bonds (admin and underwriter fees)		1,044.21
Ending fund balance		<u>\$</u>	<u>60,720.56</u>

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

**Capital Outlay and Debt Service (CO & DS)**  
**Annual Financial Report**  
**Fiscal Year 2009-2010**  
**Hillsborough County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	687,284.43	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	4,492.37	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	1,220.90	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		675,000.00
3791	Premium on Sale of Bonds		17,997.70
Refers to the new money portion of the SBE Capital Outlay Bonds, 2009 Series A, dated 8/15/2009 and delivered 9/10/2009.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	4,270,967.68	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	28,080.67	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	7,740.55	
3715	Sale of Refunding Bonds		3,945,000.00
3792	Premium on Sale of Refunding Bonds		361,788.90
These entries result from the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009, which refunds the 1999 Series A bonds maturing in 2010 through 2019.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	13,496.87	
2210	Accrued Interest Payable		13,496.87
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	979,105.57	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	3,811.14	
3321	CO&DS Distributed		897,514.83
3325	Interest on Undistributed CO&DS Due to Other Agencies		85,401.88
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 01/22/2010 and/or 06/25/2010; net interest earnings wired on 6/25/2010.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	114,921.99	
3323	CO&DS Withheld for Administration		114,921.99
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	4,095,000.00	
9200/720	Interest	2,571,917.29	
9200/730	Dues and Fees	4,699.94	
2110	Accrued Interest Payable	13,496.87	
3322	CO&DS Withheld for SBE/COBI Bonds		6,649,029.18
3326	SBE/COBI Bond Interest		3,876.32
11XX	Cash		32,208.60
[To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.]			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	1,464,179.64
Plus:			
CO&DS withheld			6,649,029.18
Bond interest (revenue on withheld MVL R)			3,876.32
Refunded bond proceeds			3,945,000.00
Premium on refunded bonds			361,788.90
Less:			
Principal payments			4,095,000.00
Interest expenditure			2,571,917.29
Dues and fees (fees on bond interest above)			4,699.94
Payments to refunded bonds escrow agent			4,270,967.68
Dues and fees on refunded bonds (admin and underwriter fees)			35,821.22
Ending fund balance		<u>\$</u>	<u>1,445,467.91</u>

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

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

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2009-2010.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	29,362.43	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	59.53	
3321	CO&DS Distributed		28,087.98
3325	Interest on Undistributed CO&DS Due to Other Agencies		1,333.98 -
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 01/22/2010 and/or 06/25/2010; net interest earnings wired on 6/25/2010.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,706.49	
3323	CO&DS Withheld for Administration		1,706.49
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	45,000.00	
9200/720	Interest	39,887.50	
9200/730	Dues and Fees	59.36	
2110	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		83,971.53
3326	SBE/COBI Bond Interest		48.95
11XX	Cash		926.38
[To record debt service payments, MVLN withheld for debt service, investment earnings, and related fees.]			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	19,921.52
Plus:			
CO&DS withheld			83,971.53
Bond interest (revenue on withheld MVLN)			48.95
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			45,000.00
Interest expenditure			39,887.50
Dues and fees (fees on bond interest above)			59.36
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>18,995.14</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

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

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2009-2010.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	82,317.25	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	338.34	
3321	CO&DS Distributed		75,073.86
3325	Interest on Undistributed CO&DS Due to Other Agencies		7,581.73
			-
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 01/22/2010 and/or 06/25/2010; net interest earnings wired on 6/25/2010.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	9,971.28	
3323	CO&DS Withheld for Administration		9,971.28
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	280,000.00	
9200/720	Interest	306,125.00	
9200/730	Dues and Fees	409.77	
2110	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		579,706.86
3326	SBE/COBI Bond Interest		337.96
11XX	Cash		6,489.95
[To record debt service payments, MVLN withheld for debt service, investment earnings, and related fees.]			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	161,269.97
Plus:			
CO&DS withheld			579,706.86
Bond interest (revenue on withheld MVLN)			337.96
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			280,000.00
Interest expenditure			306,125.00
Dues and fees (fees on bond interest above)			409.77
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>154,780.02</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO &DS)**  
**Annual Financial Report**  
**Fiscal Year 2009-2010**  
**Jackson County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2009-2010.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	151,110.27	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	996.53	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	274.70	
3715	Sale of Refunding Bonds		140,000.00
3792	Premium on Sale of Refunding Bonds		12,381.50
These entries result from the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009, which refunds the 1999 Series A bonds maturing in 2010 through 2019.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	402.78	
2210	Accrued Interest Payable		402.78
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	46,636.70	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	136.06	
3321	CO&DS Distributed		43,723.94
3325	Interest on Undistributed CO&DS Due to Other Agencies		3,048.82
			-
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 01/22/2010 and/or 06/25/2010; net interest earnings wired on 6/25/2010.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	4,347.42	
3323	CO&DS Withheld for Administration		4,347.42
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	160,000.00	
9200/720	Interest	85,507.01	
9200/730	Dues and Fees	170.89	
2110	Accrued Interest Payable	402.78	
3322	CO&DS Withheld for SBE/COBI Bonds		241,756.64
3326	SBE/COBI Bond Interest		140.94
11XX	Cash		4,183.10
[To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.]			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	47,774.76
Plus:			
CO&DS withheld			241,756.64
Bond interest (revenue on withheld MVL R)			140.94
Refunded bond proceeds			140,000.00
Premium on refunded bonds			12,381.50
Less:			
Principal payments			160,000.00
Interest expenditure			85,507.01
Dues and fees (fees on bond interest above)			170.89
Payments to refunded bonds escrow agent			151,110.27
Dues and fees on refunded bonds (admin and underwriter fees)			1,271.23
Ending fund balance		<u>\$</u>	<u>43,994.44</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO & DS)**  
**Annual Financial Report**  
**Fiscal Year 2009-2010**  
**Jefferson County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2009-2010.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	19,834.68	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	21.98	
3321	CO&DS Distributed		19,364.05
3325	Interest on Undistributed CO&DS Due to Other Agencies		492.61
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 01/22/2010 and/or 06/25/2010; net interest earnings wired on 6/25/2010.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,107.81	
3323	CO&DS Withheld for Administration		1,107.81
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	40,000.00	
9200/720	Interest	14,431.25	
9200/730	Dues and Fees	37.73	
2110	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		53,382.14
3326	SBE/COBI Bond Interest		31.12
11XX	Cash		1,055.72
[To record debt service payments, MVLN withheld for debt service, investment earnings, and related fees.]			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	7,280.54
Plus:			
CO&DS withheld			53,382.14
Bond interest (revenue on withheld MVLN)			31.12
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			40,000.00
Interest expenditure			14,431.25
Dues and fees (fees on bond interest above)			37.73
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>6,224.82</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO & DS)**  
**Annual Financial Report**  
**Fiscal Year 2009-2010**  
**Lafayette County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2009-2010.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	11,614.00	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	20.89	
3321	CO&DS Distributed		11,166.68
3325	Interest on Undistributed CO&DS		468.21
	Due to Other Agencies		-
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 01/22/2010 and/or 06/25/2010; net interest earnings wired on 6/25/2010.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	564.42	
3323	CO&DS Withheld for Administration		564.42
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	15,000.00	
9200/720	Interest	11,268.75	
9200/730	Dues and Fees	18.31	
2110	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		25,896.90
3326	SBE/COBI Bond Interest		15.10
11XX	Cash		375.06
[To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.]			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	7,872.78
Plus:			
CO&DS withheld			25,896.90
Bond interest (revenue on withheld MVL R)			15.10
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			15,000.00
Interest expenditure			11,268.75
Dues and fees (fees on bond interest above)			18.31
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>7,497.72</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO &DS)**  
**Annual Financial Report**  
**Fiscal Year 2009-2010**  
**Lake County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	636,374.47	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	4,159.60	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	1,130.46	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		625,000.00
3791	Premium on Sale of Bonds		16,664.53
Refers to the new money portion of the SBE Capital Outlay Bonds, 2009 Series A, dated 8/15/2009 and delivered 9/10/2009.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	528,993.47	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	3,452.25	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	951.63	
3715	Sale of Refunding Bonds		485,000.00
3792	Premium on Sale of Refunding Bonds		48,397.35
These entries result from the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009, which refunds the 1999 Series A bonds maturing in 2010 through 2019.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	3,289.03	
2210	Accrued Interest Payable		3,289.03
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	214,847.43	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	758.23	
3321	CO&DS Distributed		198,614.86
3325	Interest on Undistributed CO&DS Due to Other Agencies		16,990.80
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 01/22/2010 and/or 06/25/2010; net interest earnings wired on 6/25/2010.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	22,279.92	
3323	CO&DS Withheld for Administration		22,279.92
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	685,000.00	
9200/720	Interest	578,589.09	
9200/730	Dues and Fees	893.78	
2110	Accrued Interest Payable	3,289.03	
3322	CO&DS Withheld for SBE/COBI Bonds		1,264,433.22
3326	SBE/COBI Bond Interest		737.15
11XX	Cash		2,601.53
[To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.]			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	321,267.07
Plus:			
CO&DS withheld			1,264,433.22
Bond interest (revenue on withheld MVL R)			737.15
Refunded bond proceeds			485,000.00
Premium on refunded bonds			48,397.35
Less:			
Principal payments			685,000.00
Interest expenditure			578,589.09
Dues and fees (fees on bond interest above)			893.78
Payments to refunded bonds escrow agent			528,993.47
Dues and fees on refunded bonds (admin and underwriter fees)			4,403.88
Ending fund balance		<u>\$</u>	<u>321,954.57</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

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

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2009-2010.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	1,388,370.05	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	9,146.68	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	2,521.32	
3715	Sale of Refunding Bonds		1,285,000.00
3792	Premium on Sale of Refunding Bonds		115,038.05
These entries result from the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009, which refunds the 1999 Series A bonds maturing in 2010 through 2019.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	3,715.28	
2210	Accrued Interest Payable		3,715.28
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	950,399.59	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	1,603.72	
3321	CO&DS Distributed		916,066.45
3325	Interest on Undistributed CO&DS Due to Other Agencies		35,936.86
			-
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 01/22/2010 and/or 06/25/2010; net interest earnings wired on 6/25/2010.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	48,789.45	
3323	CO&DS Withheld for Administration		48,789.45
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	1,485,000.00	
9200/720	Interest	837,160.15	
9200/730	Dues and Fees	1,617.14	
2110	Accrued Interest Payable	3,715.28	
3322	CO&DS Withheld for SBE/COBI Bonds		2,287,774.10
3326	SBE/COBI Bond Interest		1,333.75
11XX	Cash		38,384.72
[To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.]			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	473,142.65
Plus:			
CO&DS withheld			2,287,774.10
Bond interest (revenue on withheld MVL R)			1,333.75
Refunded bond proceeds			1,285,000.00
Premium on refunded bonds			115,038.05
Less:			
Principal payments			1,485,000.00
Interest expenditure			837,160.15
Dues and fees (fees on bond interest above)			1,617.14
Payments to refunded bonds escrow agent			1,388,370.05
Dues and fees on refunded bonds (admin and underwriter fees)			11,668.00
Ending fund balance		<u>\$</u>	<u>438,473.21</u>

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

**Capital Outlay and Debt Service (CO & DS)**  
**Annual Financial Report**  
**Fiscal Year 2009-2010**  
**Leon County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	962,198.19	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	6,289.32	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	1,709.26	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		945,000.00
3791	Premium on Sale of Bonds		25,196.77
Refers to the new money portion of the SBE Capital Outlay Bonds, 2009 Series A, dated 8/15/2009 and delivered 9/10/2009.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	343,454.00	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	2,242.18	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	618.07	
3715	Sale of Refunding Bonds		315,000.00
3792	Premium on Sale of Refunding Bonds		31,314.25
These entries result from the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009, which refunds the 1999 Series A bonds maturing in 2010 through 2019.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	3,701.87	
2210	Accrued Interest Payable		3,701.87
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	168,045.35	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	648.84	
3321	CO&DS Distributed		154,154.65
3325	Interest on Undistributed CO&DS Due to Other Agencies		14,539.54
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 01/22/2010 and/or 06/25/2010; net interest earnings wired on 6/25/2010.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	20,324.97	
3323	CO&DS Withheld for Administration		20,324.97
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	800,000.00	
9200/720	Interest	376,175.81	
9200/730	Dues and Fees	834.46	
2110	Accrued Interest Payable	3,701.87	
3322	CO&DS Withheld for SBE/COBI Bonds		1,180,518.38
3326	SBE/COBI Bond Interest		688.23
11XX	Cash	494.47	
[To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.]			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	207,866.63
Plus:			
CO&DS withheld			1,180,518.38
Bond interest (revenue on withheld MVL R)			688.23
Refunded bond proceeds			315,000.00
Premium on refunded bonds			31,314.25
Less:			
Principal payments			800,000.00
Interest expenditure			376,175.81
Dues and fees (fees on bond interest above)			834.46
Payments to refunded bonds escrow agent			343,454.00
Dues and fees on refunded bonds (admin and underwriter fees)			2,860.25
Ending fund balance		<u>\$</u>	<u>212,062.97</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

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

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2009-2010.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	146,463.57	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	960.94	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	264.89	
3715	Sale of Refunding Bonds		135,000.00
3792	Premium on Sale of Refunding Bonds		12,689.40
These entries result from the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009, which refunds the 1999 Series A bonds maturing in 2010 through 2019.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	399.31	
2210	Accrued Interest Payable		399.31
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	38,492.80	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	116.48	
3321	CO&DS Distributed		35,999.10
3325	Interest on Undistributed CO&DS Due to Other Agencies		2,610.18
			-
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 01/22/2010 and/or 06/25/2010; net interest earnings wired on 6/25/2010.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	3,456.66	
3323	CO&DS Withheld for Administration		3,456.66
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	125,000.00	
9200/720	Interest	69,113.46	
9200/730	Dues and Fees	135.00	
2110	Accrued Interest Payable	399.31	
3322	CO&DS Withheld for SBE/COBI Bonds		190,988.24
3326	SBE/COBI Bond Interest		111.34
11XX	Cash		3,548.19
[To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.]			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	41,568.29
Plus:			
CO&DS withheld			190,988.24
Bond interest (revenue on withheld MVL R)			111.34
Refunded bond proceeds			135,000.00
Premium on refunded bonds			12,689.40
Less:			
Principal payments			125,000.00
Interest expenditure			69,113.46
Dues and fees (fees on bond interest above)			135.00
Payments to refunded bonds escrow agent			146,463.57
Dues and fees on refunded bonds (admin and underwriter fees)			1,225.83
Ending fund balance		<u>\$</u>	<u>38,419.41</u>

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

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

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2009-2010.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	143,595.37	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	925.35	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	255.08	
3715	Sale of Refunding Bonds		130,000.00
3792	Premium on Sale of Refunding Bonds		14,775.80
These entries result from the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009, which refunds the 1999 Series A bonds maturing in 2010 through 2019.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	420.14	
2210	Accrued Interest Payable		420.14
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	13,891.31	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	25.59	
3321	CO&DS Distributed		13,343.48
3325	Interest on Undistributed CO&DS Due to Other Agencies		573.42
			-
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 01/22/2010 and/or 06/25/2010; net interest earnings wired on 6/25/2010.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	681.39	
3323	CO&DS Withheld for Administration		681.39
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	20,000.00	
9200/720	Interest	11,530.95	
9200/730	Dues and Fees	22.20	
2110	Accrued Interest Payable	420.14	
3322	CO&DS Withheld for SBE/COBI Bonds		31,401.13
3326	SBE/COBI Bond Interest		18.31
11XX	Cash		553.85
[To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.]			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	7,474.17
Plus:			
CO&DS withheld			31,401.13
Bond interest (revenue on withheld MVL R)			18.31
Refunded bond proceeds			130,000.00
Premium on refunded bonds			14,775.80
Less:			
Principal payments			20,000.00
Interest expenditure			11,530.95
Dues and fees (fees on bond interest above)			22.20
Payments to refunded bonds escrow agent			143,595.37
Dues and fees on refunded bonds (admin and underwriter fees)			1,180.43
Ending fund balance		<u>\$</u>	<u>7,340.46</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

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

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2009-2010.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	28,139.09	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	49.24	
3321	CO&DS Distributed		27,085.03
3325	Interest on Undistributed CO&DS		1,103.30
	Due to Other Agencies		-
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 01/22/2010 and/or 06/25/2010; net interest earnings wired on 6/25/2010.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,585.62	
3323	CO&DS Withheld for Administration		1,585.62
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	50,000.00	
9200/720	Interest	28,250.00	
9200/730	Dues and Fees	54.45	
2110	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		77,037.35
3326	SBE/COBI Bond Interest		44.91
11XX	Cash		1,222.19
[To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.]			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	18,991.95
Plus:			
CO&DS withheld			77,037.35
Bond interest (revenue on withheld MVL R)			44.91
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			50,000.00
Interest expenditure			28,250.00
Dues and fees (fees on bond interest above)			54.45
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>17,769.76</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO &DS)  
Annual Financial Report  
Fiscal Year 2009-2010  
Manatee County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,155,656.03	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	7,553.84	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	2,052.92	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		1,135,000.00
3791	Premium on Sale of Bonds		30,262.79
Refers to the new money portion of the SBE Capital Outlay Bonds, 2009 Series A, dated 8/15/2009 and delivered 9/10/2009.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	734,262.99	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	4,840.27	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	1,334.24	
3715	Sale of Refunding Bonds		680,000.00
3792	Premium on Sale of Refunding Bonds		60,437.50
These entries result from the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009, which refunds the 1999 Series A bonds maturing in 2010 through 2019.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	5,264.60	
2210	Accrued Interest Payable		5,264.60
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	355,690.73	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	857.33	
3321	CO&DS Distributed		337,336.68
3325	Interest on Undistributed CO&DS Due to Other Agencies		19,211.38
			-
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 01/22/2010 and/or 06/25/2010; net interest earnings wired on 6/25/2010.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	27,430.38	
3323	CO&DS Withheld for Administration		27,430.38
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	905,000.00	
9200/720	Interest	551,882.86	
9200/730	Dues and Fees	1,034.79	
2110	Accrued Interest Payable	5,264.60	
3322	CO&DS Withheld for SBE/COBI Bonds		1,463,924.94
3326	SBE/COBI Bond Interest		853.45
11XX	Cash	1,596.14	
[To record debt service payments, MVLN withheld for debt service, investment earnings, and related fees.]			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	303,700.88
Plus:			
CO&DS withheld			1,463,924.94
Bond interest (revenue on withheld MVLN)			853.45
Refunded bond proceeds			680,000.00
Premium on refunded bonds			60,437.50
Less:			
Principal payments			905,000.00
Interest expenditure			551,882.86
Dues and fees (fees on bond interest above)			1,034.79
Payments to refunded bonds escrow agent			734,262.99
Dues and fees on refunded bonds (admin and underwriter fees)			6,174.51
Ending fund balance		<u>\$</u>	<u>310,561.62</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

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

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2009-2010.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	567,471.42	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	3,701.38	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	1,020.30	
3715	Sale of Refunding Bonds		520,000.00
3792	Premium on Sale of Refunding Bonds		52,193.10
These entries result from the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009, which refunds the 1999 Series A bonds maturing in 2010 through 2019.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,583.33	
2210	Accrued Interest Payable		1,583.33
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	330,798.09	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	815.36	
3321	CO&DS Distributed		313,342.47
3325	Interest on Undistributed CO&DS Due to Other Agencies		18,270.98
			-
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 01/22/2010 and/or 06/25/2010; net interest earnings wired on 6/25/2010.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	23,844.54	
3323	CO&DS Withheld for Administration		23,844.54
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	870,000.00	
9200/720	Interest	403,201.57	
9200/730	Dues and Fees	885.31	
2110	Accrued Interest Payable	1,583.33	
3322	CO&DS Withheld for SBE/COBI Bonds		1,252,448.99
3326	SBE/COBI Bond Interest		730.17
11XX	Cash		22,491.05
[To record debt service payments, MVLN withheld for debt service, investment earnings, and related fees.]			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	209,706.98
Plus:			
CO&DS withheld			1,252,448.99
Bond interest (revenue on withheld MVLN)			730.17
Refunded bond proceeds			520,000.00
Premium on refunded bonds			52,193.10
Less:			
Principal payments			870,000.00
Interest expenditure			403,201.57
Dues and fees (fees on bond interest above)			885.31
Payments to refunded bonds escrow agent			567,471.42
Dues and fees on refunded bonds (admin and underwriter fees)			4,721.68
Ending fund balance		<u>\$</u>	<u>188,799.26</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

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

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2009-2010.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	377,799.45	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	2,491.31	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	686.74	
3715	Sale of Refunding Bonds		350,000.00
3792	Premium on Sale of Refunding Bonds		30,977.50
These entries result from the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009, which refunds the 1999 Series A bonds maturing in 2010 through 2019.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,010.42	
2210	Accrued Interest Payable		1,010.42
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	523,400.37	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	339.82	
3321	CO&DS Distributed		516,125.25
3325	Interest on Undistributed CO&DS		7,614.94
	Due to Other Agencies		-
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 01/22/2010 and/or 06/25/2010; net interest earnings wired on 6/25/2010.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	29,803.20	
3323	CO&DS Withheld for Administration		29,803.20
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	820,000.00	
9200/720	Interest	637,263.57	
9200/730	Dues and Fees	1,018.55	
2110	Accrued Interest Payable	1,010.42	
3322	CO&DS Withheld for SBE/COBI Bonds		1,440,951.55
3326	SBE/COBI Bond Interest		840.06
11XX	Cash		17,500.93
[To record debt service payments, MVLN withheld for debt service, investment earnings, and related fees.]			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	349,943.02
Plus:			
CO&DS withheld			1,440,951.55
Bond interest (revenue on withheld MVLN)			840.06
Refunded bond proceeds			350,000.00
Premium on refunded bonds			30,977.50
Less:			
Principal payments			820,000.00
Interest expenditure			637,263.57
Dues and fees (fees on bond interest above)			1,018.55
Payments to refunded bonds escrow agent			377,799.45
Dues and fees on refunded bonds (admin and underwriter fees)			3,178.05
Ending fund balance		<u>\$</u>	<u>333,452.51</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

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

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2009-2010.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	51,509.72	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	159.35	
3321	CO&DS Distributed		48,098.33
3325	Interest on Undistributed CO&DS Due to Other Agencies		3,570.74
			-
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 01/22/2010 and/or 06/25/2010; net interest earnings wired on 6/25/2010.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	4,794.39	
3323	CO&DS Withheld for Administration		4,794.39
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	200,000.00	
9200/720	Interest	71,943.75	
9200/730	Dues and Fees	188.54	
2110	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		266,733.28
3326	SBE/COBI Bond Interest		155.50
11XX	Cash		5,243.51
[To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.]			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	37,523.36
Plus:			
CO&DS withheld			266,733.28
Bond interest (revenue on withheld MVL R)			155.50
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			200,000.00
Interest expenditure			71,943.75
Dues and fees (fees on bond interest above)			188.54
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>32,279.85</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

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

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2009-2010.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	182,454.82	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	1,210.07	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	333.56	
3715	Sale of Refunding Bonds		170,000.00
3792	Premium on Sale of Refunding Bonds		13,998.45
These entries result from the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009, which refunds the 1999 Series A bonds maturing in 2010 through 2019.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	472.22	
2210	Accrued Interest Payable		472.22
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	57,104.49	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	205.26	
3321	CO&DS Distributed		52,710.09
3325	Interest on Undistributed CO&DS Due to Other Agencies		4,599.66
			-
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 01/22/2010 and/or 06/25/2010; net interest earnings wired on 6/25/2010.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	5,783.40	
3323	CO&DS Withheld for Administration		5,783.40
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	220,000.00	
9200/720	Interest	112,365.34	
9200/730	Dues and Fees	231.19	
2110	Accrued Interest Payable	472.22	
3322	CO&DS Withheld for SBE/COBI Bonds		327,066.51
3326	SBE/COBI Bond Interest		190.68
11XX	Cash		5,811.56
[To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.]			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	65,712.74
Plus:			
CO&DS withheld			327,066.51
Bond interest (revenue on withheld MVL R)			190.68
Refunded bond proceeds			170,000.00
Premium on refunded bonds			13,998.45
Less:			
Principal payments			220,000.00
Interest expenditure			112,365.34
Dues and fees (fees on bond interest above)			231.19
Payments to refunded bonds escrow agent			182,454.82
Dues and fees on refunded bonds (admin and underwriter fees)			1,543.63
Ending fund balance		<u>\$</u>	<u>60,373.40</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

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

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2009-2010.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	353,227.00	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	2,313.36	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	637.69	
3715	Sale of Refunding Bonds		325,000.00
3792	Premium on Sale of Refunding Bonds		31,178.05
These entries result from the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009, which refunds the 1999 Series A bonds maturing in 2010 through 2019.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	968.75	
2210	Accrued Interest Payable		968.75
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	117,576.34	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	540.53	
3321	CO&DS Distributed		106,004.35
3325	Interest on Undistributed CO&DS Due to Other Agencies		12,112.52
			-
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 01/22/2010 and/or 06/25/2010; net interest earnings wired on 6/25/2010.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	16,297.29	
3323	CO&DS Withheld for Administration		16,297.29
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	670,000.00	
9200/720	Interest	309,888.57	
9200/730	Dues and Fees	681.54	
2110	Accrued Interest Payable	968.75	
3322	CO&DS Withheld for SBE/COBI Bonds		964,184.36
3326	SBE/COBI Bond Interest		562.11
11XX	Cash		16,792.39
[To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.]			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	184,577.66
Plus:			
CO&DS withheld			964,184.36
Bond interest (revenue on withheld MVL R)			562.11
Refunded bond proceeds			325,000.00
Premium on refunded bonds			31,178.05
Less:			
Principal payments			670,000.00
Interest expenditure			309,888.57
Dues and fees (fees on bond interest above)			681.54
Payments to refunded bonds escrow agent			353,227.00
Dues and fees on refunded bonds (admin and underwriter fees)			2,951.05
Ending fund balance		<u>\$</u>	<u>168,754.02</u>

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

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

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2009-2010.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	134,333.28	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	889.76	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	245.26	
3715	Sale of Refunding Bonds		125,000.00
3792	Premium on Sale of Refunding Bonds		10,468.30
These entries result from the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009, which refunds the 1999 Series A bonds maturing in 2010 through 2019.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	354.17	
2210	Accrued Interest Payable		354.17
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	43,897.97	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	127.58	
3321	CO&DS Distributed		41,166.66
3325	Interest on Undistributed CO&DS		2,858.89
	Due to Other Agencies		-
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 01/22/2010 and/or 06/25/2010; net interest earnings wired on 6/25/2010.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	3,863.79	
3323	CO&DS Withheld for Administration		3,863.79
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	140,000.00	
9200/720	Interest	76,056.82	
9200/730	Dues and Fees	150.25	
2110	Accrued Interest Payable	354.17	
3322	CO&DS Withheld for SBE/COBI Bonds		212,555.55
3326	SBE/COBI Bond Interest		123.92
11XX	Cash		3,881.77
[To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.]			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	46,169.85
Plus:			
CO&DS withheld			212,555.55
Bond interest (revenue on withheld MVL R)			123.92
Refunded bond proceeds			125,000.00
Premium on refunded bonds			10,468.30
Less:			
Principal payments			140,000.00
Interest expenditure			76,056.82
Dues and fees (fees on bond interest above)			150.25
Payments to refunded bonds escrow agent			134,333.28
Dues and fees on refunded bonds (admin and underwriter fees)			1,135.02
Ending fund balance		<u>\$</u>	<u>42,642.25</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

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

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2009-2010.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	2,697,559.06	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	17,688.33	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	4,875.86	
3715	Sale of Refunding Bonds		2,485,000.00
3792	Premium on Sale of Refunding Bonds		235,123.25
These entries result from the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009, which refunds the 1999 Series A bonds maturing in 2010 through 2019.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	7,361.11	
2210	Accrued Interest Payable		7,361.11
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,573,020.91	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	3,395.88	
3321	CO&DS Distributed		1,500,320.21
3325	Interest on Undistributed CO&DS Due to Other Agencies		76,096.58
			-
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 01/22/2010 and/or 06/25/2010; net interest earnings wired on 6/25/2010.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	98,304.51	
3323	CO&DS Withheld for Administration		98,304.51
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	3,330,000.00	
9200/720	Interest	1,702,000.07	
9200/730	Dues and Fees	3,502.50	
2110	Accrued Interest Payable	7,361.11	
3322	CO&DS Withheld for SBE/COBI Bonds		4,955,009.28
3326	SBE/COBI Bond Interest		2,888.72
11XX	Cash		84,965.68
[To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.]			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	973,640.94
Plus:			
CO&DS withheld			4,955,009.28
Bond interest (revenue on withheld MVL R)			2,888.72
Refunded bond proceeds			2,485,000.00
Premium on refunded bonds			235,123.25
Less:			
Principal payments			3,330,000.00
Interest expenditure			1,702,000.07
Dues and fees (fees on bond interest above)			3,502.50
Payments to refunded bonds escrow agent			2,697,559.06
Dues and fees on refunded bonds (admin and underwriter fees)			22,564.19
Ending fund balance		<u>\$</u>	<u>896,036.37</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

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

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2009-2010.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	949,122.96	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	6,192.70	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	1,707.04	
3715	Sale of Refunding Bonds		870,000.00
3792	Premium on Sale of Refunding Bonds		87,022.70
These entries result from the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009, which refunds the 1999 Series A bonds maturing in 2010 through 2019.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	2,642.36	
2210	Accrued Interest Payable		2,642.36
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	458,878.54	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	983.80	
3321	CO&DS Distributed		437,816.89
3325	Interest on Undistributed CO&DS		22,045.45
	Due to Other Agencies		-
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 01/22/2010 and/or 06/25/2010; net interest earnings wired on 6/25/2010.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	32,565.06	
3323	CO&DS Withheld for Administration		32,565.06
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	1,060,000.00	
9200/720	Interest	662,907.19	
9200/730	Dues and Fees	1,202.10	
2110	Accrued Interest Payable	2,642.36	
3322	CO&DS Withheld for SBE/COBI Bonds		1,700,622.05
3326	SBE/COBI Bond Interest		991.45
11XX	Cash		25,138.15
[To record debt service payments, MVLN withheld for debt service, investment earnings, and related fees.]			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	362,579.84
Plus:			
CO&DS withheld			1,700,622.05
Bond interest (revenue on withheld MVLN)			991.45
Refunded bond proceeds			870,000.00
Premium on refunded bonds			87,022.70
Less:			
Principal payments			1,060,000.00
Interest expenditure			662,907.19
Dues and fees (fees on bond interest above)			1,202.10
Payments to refunded bonds escrow agent			949,122.96
Dues and fees on refunded bonds (admin and underwriter fees)			7,899.74
Ending fund balance		<u>\$</u>	<u>340,084.05</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

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**Palm Beach County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2009-2010.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	1,806,012.54	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	11,780.36	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	3,247.30	
3715	Sale of Refunding Bonds		1,655,000.00
3792	Premium on Sale of Refunding Bonds		166,040.20
These entries result from the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009, which refunds the 1999 Series A bonds maturing in 2010 through 2019.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	5,034.72	
2210	Accrued Interest Payable		5,034.72
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,921,815.65	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	3,362.63	
3321	CO&DS Distributed		1,849,826.92
3325	Interest on Undistributed CO&DS Due to Other Agencies		75,351.36
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 01/22/2010 and/or 06/25/2010; net interest earnings wired on 6/25/2010.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	99,271.35	
3323	CO&DS Withheld for Administration		99,271.35
To record amounts withheld from MVL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	3,190,000.00	
9200/720	Interest	1,552,508.80	
9200/730	Dues and Fees	3,300.33	
2110	Accrued Interest Payable	5,034.72	
3322	CO&DS Withheld for SBE/COBI Bonds		4,668,991.73
3326	SBE/COBI Bond Interest		2,721.98
11XX	Cash		79,130.14
[To record debt service payments, MVL withheld for debt service, investment earnings, and related fees.]			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	842,149.11
Plus:			
CO&DS withheld			4,668,991.73
Bond interest (revenue on withheld MVL)			2,721.98
Refunded bond proceeds			1,655,000.00
Premium on refunded bonds			166,040.20
Less:			
Principal payments			3,190,000.00
Interest expenditure			1,552,508.80
Dues and fees (fees on bond interest above)			3,300.33
Payments to refunded bonds escrow agent			1,806,012.54
Dues and fees on refunded bonds (admin and underwriter fees)			15,027.66
Ending fund balance		<u>\$</u>	<u>768,053.69</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

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

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2009-2010.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	1,418,443.90	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	9,253.45	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	2,550.75	
3715	Sale of Refunding Bonds		1,300,000.00
3792	Premium on Sale of Refunding Bonds		130,248.10
These entries result from the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009, which refunds the 1999 Series A bonds maturing in 2010 through 2019.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	3,951.39	
2210	Accrued Interest Payable		3,951.39
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	412,377.43	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	1,311.63	
3321	CO&DS Distributed		384,297.46
3325	Interest on Undistributed CO&DS Due to Other Agencies		29,391.60
			-
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 01/22/2010 and/or 06/25/2010; net interest earnings wired on 6/25/2010.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	40,535.94	
3323	CO&DS Withheld for Administration		40,535.94
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	1,390,000.00	
9200/720	Interest	917,023.39	
9200/730	Dues and Fees	1,609.92	
2110	Accrued Interest Payable	3,951.39	
3322	CO&DS Withheld for SBE/COBI Bonds		2,277,562.60
3326	SBE/COBI Bond Interest		1,327.80
11XX	Cash		33,694.30
[To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.]			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	536,011.65
Plus:			
CO&DS withheld			2,277,562.60
Bond interest (revenue on withheld MVL R)			1,327.80
Refunded bond proceeds			1,300,000.00
Premium on refunded bonds			130,248.10
Less:			
Principal payments			1,390,000.00
Interest expenditure			917,023.39
Dues and fees (fees on bond interest above)			1,609.92
Payments to refunded bonds escrow agent			1,418,443.90
Dues and fees on refunded bonds (admin and underwriter fees)			11,804.20
Ending fund balance		<u>\$</u>	<u>506,268.74</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

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**Pinellas County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2009-2010.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	517,537.79	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	2,100.86	
3321	CO&DS Distributed		472,561.61
3325	Interest on Undistributed CO&DS Due to Other Agencies		47,077.04
			-
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 01/22/2010 and/or 06/25/2010; net interest earnings wired on 6/25/2010.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	67,581.36	
3323	CO&DS Withheld for Administration		67,581.36
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	2,405,000.00	
9200/720	Interest	1,619,700.00	
9200/730	Dues and Fees	2,802.90	
2110	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		3,965,281.03
3326	SBE/COBI Bond Interest		2,311.72
11XX	Cash		59,910.15
[To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.]			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	1,096,917.23
Plus:			
CO&DS withheld			3,965,281.03
Bond interest (revenue on withheld MVL R)			2,311.72
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			2,405,000.00
Interest expenditure			1,619,700.00
Dues and fees (fees on bond interest above)			2,802.90
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>1,037,007.08</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

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

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	4,296,800.40	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	28,085.64	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	7,632.88	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		4,220,000.00
3791	Premium on Sale of Bonds		112,518.92
Refers to the new money portion of the SBE Capital Outlay Bonds, 2009 Series A, dated 8/15/2009 and delivered 9/10/2009.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	713,702.84	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	4,662.32	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	1,285.19	
3715	Sale of Refunding Bonds		655,000.00
3792	Premium on Sale of Refunding Bonds		64,650.35
These entries result from the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009, which refunds the 1999 Series A bonds maturing in 2010 through 2019.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	14,242.78	
2210	Accrued Interest Payable		14,242.78
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	441,664.81	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	1,762.53	
3321	CO&DS Distributed		403,931.77
3325	Interest on Undistributed CO&DS Due to Other Agencies		39,495.57
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 01/22/2010 and/or 06/25/2010; net interest earnings wired on 6/25/2010.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	49,731.33	
3323	CO&DS Withheld for Administration		49,731.33
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	1,880,000.00	
9200/720	Interest	906,655.05	
9200/730	Dues and Fees	2,022.87	
2110	Accrued Interest Payable	14,242.78	
3322	CO&DS Withheld for SBE/COBI Bonds		2,861,758.90
3326	SBE/COBI Bond Interest		1,668.38
11XX	Cash	60,506.58	
[To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.]			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	472,379.47
Plus:			
CO&DS withheld			2,861,758.90
Bond interest (revenue on withheld MVL R)			1,668.38
Refunded bond proceeds			655,000.00
Premium on refunded bonds			64,650.35
Less:			
Principal payments			1,880,000.00
Interest expenditure			906,655.05
Dues and fees (fees on bond interest above)			2,022.87
Payments to refunded bonds escrow agent			713,702.84
Dues and fees on refunded bonds (admin and underwriter fees)			5,947.51
Ending fund balance		<u>\$</u>	<u>547,128.83</u>

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

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

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2009-2010.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	179,908.62	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	1,174.48	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	323.75	
3715	Sale of Refunding Bonds		165,000.00
3792	Premium on Sale of Refunding Bonds		16,406.85
These entries result from the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009, which refunds the 1999 Series A bonds maturing in 2010 through 2019.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	500.00	
2210	Accrued Interest Payable		500.00
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	77,250.29	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	212.44	
3321	CO&DS Distributed		72,702.20
3325	Interest on Undistributed CO&DS Due to Other Agencies		4,760.53
			-
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 01/22/2010 and/or 06/25/2010; net interest earnings wired on 6/25/2010.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	7,514.34	
3323	CO&DS Withheld for Administration		7,514.34
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	280,000.00	
9200/720	Interest	147,490.53	
9200/730	Dues and Fees	297.40	
2110	Accrued Interest Payable	500.00	
3322	CO&DS Withheld for SBE/COBI Bonds		420,739.46
3326	SBE/COBI Bond Interest		245.29
11XX	Cash		7,303.18
[To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.]			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	83,084.04
Plus:			
CO&DS withheld			420,739.46
Bond interest (revenue on withheld MVL R)			245.29
Refunded bond proceeds			165,000.00
Premium on refunded bonds			16,406.85
Less:			
Principal payments			280,000.00
Interest expenditure			147,490.53
Dues and fees (fees on bond interest above)			297.40
Payments to refunded bonds escrow agent			179,908.62
Dues and fees on refunded bonds (admin and underwriter fees)			1,498.23
Ending fund balance		<u>\$</u>	<u>76,280.86</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO & DS)**  
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**St. Johns County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	631,283.47	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	4,126.33	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	1,121.42	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		620,000.00
3791	Premium on Sale of Bonds		16,531.22
Refers to the new money portion of the SBE Capital Outlay Bonds, 2009 Series A, dated 8/15/2009 and delivered 9/10/2009.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	1,003,470.05	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	6,548.60	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	1,805.15	
3715	Sale of Refunding Bonds		920,000.00
3792	Premium on Sale of Refunding Bonds		91,823.80
These entries result from the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009, which refunds the 1999 Series A bonds maturing in 2010 through 2019.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	4,593.94	
2210	Accrued Interest Payable		4,593.94
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	313,061.26	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	563.14	
3321	CO&DS Distributed		177,170.25
3325	Interest on Undistributed CO&DS		12,619.10
	Due to Other Agencies		123,835.05
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 01/22/2010 and/or 06/25/2010; net interest earnings wired on 6/25/2010.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	17,023.95	
3323	CO&DS Withheld for Administration		17,023.95
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	555,000.00	
9200/720	Interest	382,185.96	
9200/730	Dues and Fees	664.97	
2110	Accrued Interest Payable	4,593.94	
3322	CO&DS Withheld for SBE/COBI Bonds		940,735.80
3326	SBE/COBI Bond Interest		548.44
11XX	Cash		1,160.63
[To record debt service payments, MVLN withheld for debt service, investment earnings, and related fees.]			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	221,369.83
Plus:			
CO&DS withheld			940,735.80
Bond interest (revenue on withheld MVLN)			548.44
Refunded bond proceeds			920,000.00
Premium on refunded bonds			91,823.80
Less:			
Principal payments			555,000.00
Interest expenditure			382,185.96
Dues and fees (fees on bond interest above)			664.97
Payments to refunded bonds escrow agent			1,003,470.05
Dues and fees on refunded bonds (admin and underwriter fees)			8,353.75
Ending fund balance		<u>\$</u>	<u>224,803.14</u>

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

**Capital Outlay and Debt Service (CO &DS)**  
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**St. Lucie County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2009-2010.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	490,470.68	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	3,203.12	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	882.95	
3715	Sale of Refunding Bonds		450,000.00
3792	Premium on Sale of Refunding Bonds		44,556.75
These entries result from the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009, which refunds the 1999 Series A bonds maturing in 2010 through 2019.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,357.64	
2210	Accrued Interest Payable		1,357.64
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	501,781.33	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	712.46	
3321	CO&DS Distributed		451,419.22
3325	Interest on Undistributed CO&DS		15,965.18
	Due to Other Agencies		35,109.39
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 01/22/2010 and/or 06/25/2010; net interest earnings wired on 6/25/2010.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	21,264.30	
3323	CO&DS Withheld for Administration		21,264.30
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	675,000.00	
9200/720	Interest	285,714.54	
9200/730	Dues and Fees	667.94	
2110	Accrued Interest Payable	1,357.64	
3322	CO&DS Withheld for SBE/COBI Bonds		944,936.48
3326	SBE/COBI Bond Interest		550.89
11XX	Cash		17,252.75
[To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.]			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	160,904.67
Plus:			
	CO&DS withheld		944,936.48
	Bond interest (revenue on withheld MVL R)		550.89
	Refunded bond proceeds		450,000.00
	Premium on refunded bonds		44,556.75
Less:			
	Principal payments		675,000.00
	Interest expenditure		285,714.54
	Dues and fees (fees on bond interest above)		667.94
	Payments to refunded bonds escrow agent		490,470.68
	Dues and fees on refunded bonds (admin and underwriter fees)		4,086.07
Ending fund balance		<u>\$</u>	<u>145,009.56</u>

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

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

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2009-2010.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	463,763.18	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	3,025.17	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	833.90	
3715	Sale of Refunding Bonds		425,000.00
3792	Premium on Sale of Refunding Bonds		42,622.25
These entries result from the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009, which refunds the 1999 Series A bonds maturing in 2010 through 2019.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,291.67	
2210	Accrued Interest Payable		1,291.67
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	187,319.60	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	474.08	
3321	CO&DS Distributed		142,941.50
3325	Interest on Undistributed CO&DS		10,623.43
	Due to Other Agencies		34,228.75
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 01/22/2010 and/or 06/25/2010; net interest earnings wired on 6/25/2010.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	14,302.50	
3323	CO&DS Withheld for Administration		14,302.50
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	535,000.00	
9200/720	Interest	273,250.38	
9200/730	Dues and Fees	562.84	
2110	Accrued Interest Payable	1,291.67	
3322	CO&DS Withheld for SBE/COBI Bonds		796,256.00
3326	SBE/COBI Bond Interest		464.21
11XX	Cash		13,384.68
[To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.]			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	153,525.34
Plus:			
CO&DS withheld			796,256.00
Bond interest (revenue on withheld MVL R)			464.21
Refunded bond proceeds			425,000.00
Premium on refunded bonds			42,622.25
Less:			
Principal payments			535,000.00
Interest expenditure			273,250.38
Dues and fees (fees on bond interest above)			562.84
Payments to refunded bonds escrow agent			463,763.18
Dues and fees on refunded bonds (admin and underwriter fees)			3,859.07
Ending fund balance		<u>\$</u>	<u>141,432.33</u>

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

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**Sarasota County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2009-2010.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	2,029,565.25	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	13,239.56	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	3,649.54	
3715	Sale of Refunding Bonds		1,860,000.00
3792	Premium on Sale of Refunding Bonds		186,454.35
These entries result from the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009, which refunds the 1999 Series A bonds maturing in 2010 through 2019.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	5,656.25	
2210	Accrued Interest Payable		5,656.25
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	258,223.84	
1220	Due from Other Agencies	61,033.30	
9200/730	Dues and Fees (Administrative expense)	852.55	
3321	CO&DS Distributed		301,005.30
3325	Interest on Undistributed CO&DS		19,104.39
	Due to Other Agencies		-
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 01/22/2010 and/or 06/25/2010; net interest earnings wired on 6/25/2010.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	29,080.38	
3323	CO&DS Withheld for Administration		29,080.38
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	1,000,000.00	
9200/720	Interest	628,450.14	
9200/730	Dues and Fees	1,137.06	
2110	Accrued Interest Payable	5,656.25	
3322	CO&DS Withheld for SBE/COBI Bonds		1,608,606.32
3326	SBE/COBI Bond Interest		937.80
11XX	Cash		25,699.33
[To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.]			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	371,428.61
Plus:			
CO&DS withheld			1,608,606.32
Bond interest (revenue on withheld MVL R)			937.80
Refunded bond proceeds			1,860,000.00
Premium on refunded bonds			186,454.35
Less:			
Principal payments			1,000,000.00
Interest expenditure			628,450.14
Dues and fees (fees on bond interest above)			1,137.06
Payments to refunded bonds escrow agent			2,029,565.25
Dues and fees on refunded bonds (admin and underwriter fees)			16,889.10
Ending fund balance		<u>\$</u>	<u>351,385.53</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

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

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2009-2010.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	1,359,142.01	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	8,861.96	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	2,442.83	
3715	Sale of Refunding Bonds		1,245,000.00
3792	Premium on Sale of Refunding Bonds		125,446.80
These entries result from the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009, which refunds the 1999 Series A bonds maturing in 2010 through 2019.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	3,795.14	
2210	Accrued Interest Payable		3,795.14
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	168,303.35	
1220	Due from Other Agencies	132,139.89	
9200/730	Dues and Fees (Administrative expense)	1,184.66	
3321	CO&DS Distributed		275,081.39
3325	Interest on Undistributed CO&DS Due to Other Agencies		26,546.51
			-
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 01/22/2010 and/or 06/25/2010; net interest earnings wired on 6/25/2010.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	37,758.27	
3323	CO&DS Withheld for Administration		37,758.27
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	1,330,000.00	
9200/720	Interest	903,387.79	
9200/730	Dues and Fees	1,558.19	
2110	Accrued Interest Payable	3,795.14	
3322	CO&DS Withheld for SBE/COBI Bonds		2,204,378.34
3326	SBE/COBI Bond Interest		1,285.13
11XX	Cash		33,077.65
[To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.]			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	530,991.38
Plus:			
CO&DS withheld			2,204,378.34
Bond interest (revenue on withheld MVL R)			1,285.13
Refunded bond proceeds			1,245,000.00
Premium on refunded bonds			125,446.80
Less:			
Principal payments			1,330,000.00
Interest expenditure			903,387.79
Dues and fees (fees on bond interest above)			1,558.19
Payments to refunded bonds escrow agent			1,359,142.01
Dues and fees on refunded bonds (admin and underwriter fees)			11,304.79
Ending fund balance		<u>\$</u>	<u>501,708.87</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

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

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2009-2010.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	83,757.03	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	137.95	
3321	CO&DS Distributed		80,803.72
3325	Interest on Undistributed CO&DS Due to Other Agencies		3,091.26
			-
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 01/22/2010 and/or 06/25/2010; net interest earnings wired on 6/25/2010.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	3,910.08	
3323	CO&DS Withheld for Administration		3,910.08
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	125,000.00	
9200/720	Interest	54,000.00	
9200/730	Dues and Fees	124.38	
2110	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		175,958.20
3326	SBE/COBI Bond Interest		102.58
11XX	Cash		3,063.60
[To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.]			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	31,917.61
Plus:			
CO&DS withheld			175,958.20
Bond interest (revenue on withheld MVL R)			102.58
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			125,000.00
Interest expenditure			54,000.00
Dues and fees (fees on bond interest above)			124.38
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>28,854.01</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

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

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2009-2010.			
<b>Fund 210 Debt Service Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	107,366.89	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	711.80	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	196.21	
3715	Sale of Refunding Bonds		100,000.00
3792	Premium on Sale of Refunding Bonds		8,274.90
These entries result from the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009, which refunds the 1999 Series A bonds maturing in 2010 through 2019.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	277.78	
2210	Accrued Interest Payable		277.78
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	26,746.03	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	110.73	
3321	CO&DS Distributed		24,375.43
3325	Interest on Undistributed CO&DS		2,481.33
	Due to Other Agencies		-
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 01/22/2010 and/or 06/25/2010; net interest earnings wired on 6/25/2010.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	3,177.36	
3323	CO&DS Withheld for Administration		3,177.36
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	125,000.00	
9200/720	Interest	62,158.28	
9200/730	Dues and Fees	130.25	
2110	Accrued Interest Payable	277.78	
3322	CO&DS Withheld for SBE/COBI Bonds		184,271.21
3326	SBE/COBI Bond Interest		107.43
11XX	Cash		3,187.67
[To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.]			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year		\$	36,881.14
Plus:			
	CO&DS withheld		184,271.21
	Bond interest (revenue on withheld MVL R)		107.43
	Refunded bond proceeds		100,000.00
	Premium on refunded bonds		8,274.90
Less:			
	Principal payments		125,000.00
	Interest expenditure		62,158.28
	Dues and fees (fees on bond interest above)		130.25
	Payments to refunded bonds escrow agent		107,366.89
	Dues and fees on refunded bonds (admin and underwriter fees)		908.01
Ending fund balance		<u>\$</u>	<u>33,971.25</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

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

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2009-2010.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	122,646.88	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	59.56	
3321	CO&DS Distributed		121,371.70
3325	Interest on Undistributed CO&DS		1,334.74
	Due to Other Agencies		-
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 01/22/2010 and/or 06/25/2010; net interest earnings wired on 6/25/2010.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,848.30	
3323	CO&DS Withheld for Administration		1,848.30
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	Dues and Fees	-	
2110	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBE/COBI Bond Interest		-
[To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.]			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVL R)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>-</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO &DS)**  
**Annual Financial Report**  
**Fiscal Year 2009-2010**  
**Union County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2009-2010.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	10,165.32	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	41.90	
3321	CO&DS Distributed		9,268.35
3325	Interest on Undistributed CO&DS		938.87
	Due to Other Agencies		-
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 01/22/2010 and/or 06/25/2010; net interest earnings wired on 6/25/2010.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,158.81	
3323	CO&DS Withheld for Administration		1,158.81
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	45,000.00	
9200/720	Interest	22,981.25	
9200/730	Dues and Fees	47.24	
2110	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		66,826.84
3326	SBE/COBI Bond Interest		38.96
11XX	Cash		1,162.69
[To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.]			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	14,410.24
Plus:			
	CO&DS withheld		66,826.84
	Bond interest (revenue on withheld MVL R)		38.96
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Principal payments		45,000.00
	Interest expenditure		22,981.25
	Dues and fees (fees on bond interest above)		47.24
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
Ending fund balance		<u>\$</u>	<u>13,247.55</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

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

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2009-2010.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	1,502,980.53	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	9,894.08	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	2,727.34	
3715	Sale of Refunding Bonds		1,390,000.00
3792	Premium on Sale of Refunding Bonds		125,601.95
These entries result from the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009, which refunds the 1999 Series A bonds maturing in 2010 through 2019.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	4,038.19	
2210	Accrued Interest Payable		4,038.19
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	323,463.58	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	1,197.30	
3321	CO&DS Distributed		297,831.17
3325	Interest on Undistributed CO&DS		26,829.71
	Due to Other Agencies		-
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 01/22/2010 and/or 06/25/2010; net interest earnings wired on 6/25/2010.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	34,365.96	
3323	CO&DS Withheld for Administration		34,365.96
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	1,295,000.00	
9200/720	Interest	694,106.98	
9200/730	Dues and Fees	1,384.65	
2110	Accrued Interest Payable	4,038.19	
3322	CO&DS Withheld for SBE/COBI Bonds		1,958,866.87
3326	SBE/COBI Bond Interest		1,142.00
11XX	Cash		34,520.95
[To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.]			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	394,496.13
Plus:			
CO&DS withheld			1,958,866.87
Bond interest (revenue on withheld MVL R)			1,142.00
Refunded bond proceeds			1,390,000.00
Premium on refunded bonds			125,601.95
Less:			
Principal payments			1,295,000.00
Interest expenditure			694,106.98
Dues and fees (fees on bond interest above)			1,384.65
Payments to refunded bonds escrow agent			1,502,980.53
Dues and fees on refunded bonds (admin and underwriter fees)			12,621.42
Ending fund balance		<u>\$</u>	<u>364,013.37</u>

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

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

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2009-2010.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	185,528.67	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	1,210.07	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	333.56	
3715	Sale of Refunding Bonds		170,000.00
3792	Premium on Sale of Refunding Bonds		17,072.30
These entries result from the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009, which refunds the 1999 Series A bonds maturing in 2010 through 2019.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	517.36	
2210	Accrued Interest Payable		517.36
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	72,643.63	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	102.61	
3321	CO&DS Distributed		70,446.96
3325	Interest on Undistributed CO&DS Due to Other Agencies		2,299.28
			-
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 01/22/2010 and/or 06/25/2010; net interest earnings wired on 6/25/2010.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	3,044.16	
3323	CO&DS Withheld for Administration		3,044.16
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	85,000.00	
9200/720	Interest	46,234.48	
9200/730	Dues and Fees	91.51	
2110	Accrued Interest Payable	517.36	
3322	CO&DS Withheld for SBE/COBI Bonds		129,452.88
3326	SBE/COBI Bond Interest		75.47
11XX	Cash		2,315.00
[To record debt service payments, MVLN withheld for debt service, investment earnings, and related fees.]			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	26,084.07
Plus:			
CO&DS withheld			129,452.88
Bond interest (revenue on withheld MVLN)			75.47
Refunded bond proceeds			170,000.00
Premium on refunded bonds			17,072.30
Less:			
Principal payments			85,000.00
Interest expenditure			46,234.48
Dues and fees (fees on bond interest above)			91.51
Payments to refunded bonds escrow agent			185,528.67
Dues and fees on refunded bonds (admin and underwriter fees)			1,543.63
Ending fund balance		<u>\$</u>	<u>24,286.43</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

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

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2009-2010.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	92,058.96	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	127.41	
3321	CO&DS Distributed		89,331.20
3325	Interest on Undistributed CO&DS Due to Other Agencies		2,855.17
			-
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 01/22/2010 and/or 06/25/2010; net interest earnings wired on 6/25/2010.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	3,508.59	
3323	CO&DS Withheld for Administration		3,508.59
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	100,000.00	
9200/720	Interest	43,500.00	
9200/730	Dues and Fees	99.71	
2110	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		141,066.21
3326	SBE/COBI Bond Interest		82.24
11XX	Cash		2,451.26
[To record debt service payments, MVL R withheld for debt service, investment earnings, and related fees.]			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	26,260.43
Plus:			
CO&DS withheld			141,066.21
Bond interest (revenue on withheld MVL R)			82.24
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			100,000.00
Interest expenditure			43,500.00
Dues and fees (fees on bond interest above)			99.71
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>23,809.17</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

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

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2009-2010.			
<b><u>Fund 210 Debt Service Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	102,804.65	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	75.18	
3321	CO&DS Distributed		101,195.14
3325	Interest on Undistributed CO&DS Due to Other Agencies		1,684.69
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 01/22/2010 and/or 06/25/2010; net interest earnings wired on 6/25/2010.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	2,102.79	
3323	CO&DS Withheld for Administration		2,102.79
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	25,000.00	
9200/720	Interest	12,500.00	
9200/730	Dues and Fees	26.07	
2110	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		36,888.07
3326	SBE/COBI Bond Interest		21.51
11XX	Cash		616.49
[To record debt service payments, MVLN withheld for debt service, investment earnings, and related fees.]			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year		\$	8,311.24
Plus:			
CO&DS withheld			36,888.07
Bond interest (revenue on withheld MVLN)			21.51
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			25,000.00
Interest expenditure			12,500.00
Dues and fees (fees on bond interest above)			26.07
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>7,694.75</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO & DS)**  
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**Brevard Community College**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2009-2010.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	274,696.52	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	523.21	
42210	Revenue - License Tag Fees Appropriation (MVLN)		263,495.45
48100	Revenue - Interest and Dividends (Interest Earned on MVLN Withheld)		11,724.28
	Due to Other Agencies		-
To record CO&DS disbursements, investment earnings, and treasury fees. CO&DS disbursement wired on 01/22/2010 and/or 06/25/2010; net interest earnings wired on 6/25/2010.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	8,304.00	
42210	Revenue - License Tag Fees Appropriation (MVLN)		8,304.00
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	205,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	82,075.00	
64500	Other Services (Admin Charges - SBA)	199.19	
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVLN)		281,800.55
48100	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		164.29
102XX	Investments - Cash Equivalent (SBA)		5,309.35
[To record debt service payments, MVLN withheld for debt service, investment earnings, and related fees.]			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year		\$	38,323.30
Plus:			
Revenue - License Tag Fees Appropriation (MVLN)			281,800.55
Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)			164.29
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Payment of Debt Principle (SBE Capital Outlay Bonds)			205,000.00
Interest on Debt (SBE Capital Outlay Bonds)			82,075.00
Other Services (Admin Charges - SBA)			199.19
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>33,013.95</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO & DS)**  
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**Broward College**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2009-2010.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	154,752.28	
	Due from Other Agencies	390,037.71	
64500	Other Services (Admin Charges - State Treasury)	1,070.99	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		521,861.79
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		23,999.19
	Due to Other Agencies		(0.00)
To record CO&DS disbursements, investment earnings, and treasury fees. "Due from other agencies" is the balance sheet receivable underfunded amount as of June 30, 2010. The school district or community college should reverse the receivable in the subsequent month when the wire was received to correct the deficiency.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	16,998.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		16,998.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	380,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	223,618.75	
64500	Other Services (Admin Charges - SBA)	420.12	
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		594,340.21
48100	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		346.49
102XX	Investments - Cash Equivalent (SBA)		9,352.17
[To record debt service payments, MVLRL withheld for debt service, investment earnings, and related fees.]			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year		\$	107,794.75
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		594,340.21
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		346.49
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		380,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		223,618.75
	Other Services (Admin Charges - SBA)		420.12
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
Ending fund balance		<u>\$</u>	<u>98,442.58</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO & DS)  
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College of Central Florida**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2009-2010.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	130,272.89	
	Due from Other Agencies	41,921.60	
64500	Other Services (Admin Charges - State Treasury)	258.58	
42210	Revenue - License Tag Fees Appropriation (MVLN)		160,604.94
48100	Revenue - Interest and Dividends (Interest Earned on MVLN Withheld)		5,794.37
	Due to Other Agencies		6,053.76
To record CO&DS disbursements, investment earnings, and treasury fees. Because of a calculation overstatement, the resulting "Due to other agencies" is the balance sheet liability overfunded amount as of June 30, 2010. The community college should reverse the payable in the subsequent month when it refunds the overpayment.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	4,104.00	
42210	Revenue - License Tag Fees Appropriation (MVLN)		4,104.00
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	80,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	30,925.00	
64500	Other Services (Admin Charges - SBA)	76.97	
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVLN)		108,891.06
48100	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		63.48
102XX	Investments - Cash Equivalent (SBA)		2,047.43
[To record debt service payments, MVLN withheld for debt service, investment earnings, and related fees.]			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year		\$	22,336.77
Plus:			
	Revenue - License Tag Fees Appropriation (MVLN)		108,891.06
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		63.48
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		80,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		30,925.00
	Other Services (Admin Charges - SBA)		76.97
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
Ending fund balance		<u>\$</u>	<u>20,289.34</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO &DS)  
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Chipola College**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2009-2010.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	164,654.49	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	60.11	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		15,079.80
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		1,346.94
	Due to Other Agencies		148,287.86
To record CO&DS disbursements, investment earnings, and treasury fees. "Due to other agencies" is the balance sheet liability overfunded amount as of June 30, 2010. The school district or community college should reverse the payable in the subsequent month when it refunds the overpayment.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	1,020.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		1,020.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	35,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	17,750.00	
64500	Other Services (Admin Charges - SBA)	36.69	
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		51,900.20
48100	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		30.26
102XX	Investments - Cash Equivalent (SBA)		856.23
[To record debt service payments, MVLRL withheld for debt service, investment earnings, and related fees.]			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year		\$	16,085.56
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		51,900.20
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		30.26
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		35,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		17,750.00
	Other Services (Admin Charges - SBA)		36.69
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
Ending fund balance		<u>\$</u>	<u>15,229.33</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO &DS)**  
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**Daytona State College**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2009-2010.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	2,737,605.71	
	Dues and Fees (Issuance costs - underwriter's discount)	17,545.97	
	Dues and Fees (Issuance costs - bond finance/admin charges)	4,836.62	
	Sale of Refunding Bonds		2,465,000.00
	Premium on Sale of Refunding Bonds		294,988.30
These entries result from the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009, which refunds the 1999 Series A bonds maturing in 2010 through 2019.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	8,100.69	
2210	Accrued Interest Payable		8,100.69
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	94,347.37	
	Due from Other Agencies	10,627.03	
64500	Other Services (Admin Charges - State Treasury)	561.77	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		92,947.82
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		12,588.35
	Due to Other Agencies		-
To record CO&DS disbursements, investment earnings, and treasury fees. "Due from other agencies" is the balance sheet receivable underfunded amount as of June 30, 2010. The school district or community college should reverse the receivable in the subsequent month when the wire was received to correct the deficiency.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	8,916.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		8,916.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	320,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	173,355.84	
64500	Other Services (Admin Charges - SBA)	348.15	
	Accrued Interest Payable	8,100.69	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		492,536.18
48100	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		287.14
102XX	Investments - Cash Equivalent (SBA)		8,981.36
[To record debt service payments, MVLRL withheld for debt service, investment earnings, and related fees.]			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year		\$	96,122.82
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		492,536.18
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		287.14
	Refunded bond proceeds		2,465,000.00
	Premium on refunded bonds		294,988.30
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		320,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		173,355.84
	Other Services (Admin Charges - SBA)		348.15
	Payments to refunded bonds escrow agent		2,737,605.71
	Dues and fees on refunded bonds (admin and underwriter fees)		22,382.59
Ending fund balance		<u>\$</u>	<u>95,242.15</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO &DS)**  
**Annual Financial Report**  
**Fiscal Year 2009-2010**  
**Edison State College**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2009-2010.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	65,663.45	
	Due from Other Agencies	92,911.30	
64500	Other Services (Admin Charges - State Treasury)	397.32	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		150,068.73
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		8,903.34
	Due to Other Agencies		0.00
To record CO&DS disbursements, investment earnings, and treasury fees. "Due from other agencies" is the balance sheet receivable underfunded amount as of June 30, 2010. The school district or community college should reverse the receivable in the subsequent month when the wire was received to correct the deficiency.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	6,306.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		6,306.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	145,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	122,188.75	
64500	Other Services (Admin Charges - SBA)	186.63	
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		264,025.27
48100	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		153.92
102XX	Investments - Cash Equivalent (SBA)		3,196.19
[To record debt service payments, MVLRL withheld for debt service, investment earnings, and related fees.]			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year		\$	81,298.57
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		264,025.27
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		153.92
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		145,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		122,188.75
	Other Services (Admin Charges - SBA)		186.63
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
Ending fund balance		<u>\$</u>	<u>78,102.38</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO & DS)**  
**Annual Financial Report**  
**Fiscal Year 2009-2010**  
**Florida State College at Jacksonville**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2009-2010.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	191,163.97	
	Due from Other Agencies	253,120.84	
64500	Other Services (Admin Charges - State Treasury)	1,181.37	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		418,993.37
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		26,472.81
	Due to Other Agencies		-
To record CO&DS disbursements, investment earnings, and treasury fees. "Due from other agencies" is the balance sheet receivable underfunded amount as of June 30, 2010. The school district or community college should reverse the receivable in the subsequent month when the wire was received to correct the deficiency.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	18,750.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		18,750.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	525,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	300,000.00	
64500	Other Services (Admin Charges - SBA)	574.15	
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		812,256.63
48100	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		473.54
102XX	Investments - Cash Equivalent (SBA)		12,843.98
[To record debt service payments, MVLRL withheld for debt service, investment earnings, and related fees.]			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year		\$	133,047.22
Plus:			
Revenue - License Tag Fees Appropriation (MVLRL)			812,256.63
Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)			473.54
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Payment of Debt Principle (SBE Capital Outlay Bonds)			525,000.00
Interest on Debt (SBE Capital Outlay Bonds)			300,000.00
Other Services (Admin Charges - SBA)			574.15
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>120,203.24</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO & DS)  
Annual Financial Report  
Fiscal Year 2009-2010  
Florida Keys Community College**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2009-2010.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	64,441.50	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	42.72	
42210	Revenue - License Tag Fees Appropriation (MVLN)		12,494.25
48100	Revenue - Interest and Dividends (Interest Earned on MVLN Withheld)		957.26
	Due to Other Agencies		51,032.71
To record CO&DS disbursements, investment earnings, and treasury fees. "Due to other agencies" is the balance sheet liability overfunded amount as of June 30, 2010. The school district or community college should reverse the payable in the subsequent month when it refunds the overpayment.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	714.00	
42210	Revenue - License Tag Fees Appropriation (MVLN)		714.00
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	25,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	10,000.00	
64500	Other Services (Admin Charges - SBA)	24.31	
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVLN)		34,391.75
48100	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		20.05
102XX	Investments - Cash Equivalent (SBA)		612.51
[To record debt service payments, MVLN withheld for debt service, investment earnings, and related fees.]			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year		\$	9,909.51
Plus:			
Revenue - License Tag Fees Appropriation (MVLN)			34,391.75
Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)			20.05
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Payment of Debt Principle (SBE Capital Outlay Bonds)			25,000.00
Interest on Debt (SBE Capital Outlay Bonds)			10,000.00
Other Services (Admin Charges - SBA)			24.31
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>9,297.00</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO &DS)  
Annual Financial Report  
Fiscal Year 2009-2010  
Gulf Coast Community College**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2009-2010.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	109,643.66	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	199.60	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		75,717.72
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		4,472.85
	Due to Other Agencies		29,652.69
To record CO&DS disbursements, investment earnings, and treasury fees. "Due to other agencies" is the balance sheet liability overfunded amount as of June 30, 2010. The school district or community college should reverse the payable in the subsequent month when it refunds the overpayment.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	3,168.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		3,168.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	90,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	44,500.00	
64500	Other Services (Admin Charges - SBA)	93.53	
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		132,314.28
48100	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		77.14
102XX	Investments - Cash Equivalent (SBA)		2,202.11
[To record debt service payments, MVLRL withheld for debt service, investment earnings, and related fees.]			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year		\$	44,641.76
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		132,314.28
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		77.14
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		90,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		44,500.00
	Other Services (Admin Charges - SBA)		93.53
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
Ending fund balance		<u>\$</u>	<u>42,439.65</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO &DS)**  
**Annual Financial Report**  
**Fiscal Year 2009-2010**  
**Hillsborough Community College**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2009-2010.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	3,083,007.16	
	Dues and Fees (Issuance costs - underwriter's discount)	20,108.46	
	Dues and Fees (Issuance costs - bond finance/admin charges)	5,542.98	
	Sale of Refunding Bonds		2,825,000.00
	Premium on Sale of Refunding Bonds		283,658.60
These entries result from the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009, which refunds the 1999 Series A bonds maturing in 2010 through 2019.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	8,593.75	
2210	Accrued Interest Payable		8,593.75
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	260,017.51	
	Due from Other Agencies	335,362.34	
64500	Other Services (Admin Charges - State Treasury)	848.32	
42210	Revenue - License Tag Fees Appropriation (MVLN)		577,218.57
48100	Revenue - Interest and Dividends (Interest Earned on MVLN Withheld)		19,009.60
	Due to Other Agencies		-
To record CO&DS disbursements, investment earnings, and treasury fees. "Due from other agencies" is the balance sheet receivable underfunded amount as of June 30, 2010. The school district or community college should reverse the receivable in the subsequent month when the wire was received to correct the deficiency.			
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	13,464.00	
42210	Revenue - License Tag Fees Appropriation (MVLN)		13,464.00
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	260,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	107,651.43	
64500	Other Services (Admin Charges - SBA)	216.95	
	Accrued Interest Payable	8,593.75	
42210	Revenue - License Tag Fees Appropriation (MVLN)		306,917.43
48100	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		178.93
102XX	Investments - Cash Equivalent (SBA)		69,365.77
[To record debt service payments, MVLN withheld for debt service, investment earnings, and related fees.]			
<b>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</b>			
Beginning fund balance as provided in prior school year		\$	67,460.87
Plus:			
Revenue - License Tag Fees Appropriation (MVLN)			306,917.43
Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)			178.93
Refunded bond proceeds			2,825,000.00
Premium on refunded bonds			283,658.60
Less:			
Payment of Debt Principle (SBE Capital Outlay Bonds)			260,000.00
Interest on Debt (SBE Capital Outlay Bonds)			107,651.43
Other Services (Admin Charges - SBA)			216.95
Payments to refunded bonds escrow agent			3,083,007.16
Dues and fees on refunded bonds (admin and underwriter fees)			25,651.44
Ending fund balance		<u>\$</u>	<u>6,688.85</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO & DS)**  
**Annual Financial Report**  
**Fiscal Year 2009-2010**  
**Indian River State College**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2009-2010.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	39,453.12	
	Due from Other Agencies	56,410.83	
64500	Other Services (Admin Charges - State Treasury)	461.21	
42210	Revenue - License Tag Fees Appropriation (MVLN)		85,990.18
48100	Revenue - Interest and Dividends (Interest Earned on MVLN Withheld)		10,334.98
	Due to Other Agencies		0.00
To record CO&DS disbursements, investment earnings, and treasury fees. "Due from other agencies" is the balance sheet receivable underfunded amount as of June 30, 2010. The school district or community college should reverse the receivable in the subsequent month when the wire was received to correct the deficiency.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	7,536.00	
42210	Revenue - License Tag Fees Appropriation (MVLN)		7,536.00
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	265,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	149,456.25	
64500	Other Services (Admin Charges - SBA)	289.02	
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVLN)		408,873.82
48100	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		238.37
102XX	Investments - Cash Equivalent (SBA)		5,633.08
[To record debt service payments, MVLN withheld for debt service, investment earnings, and related fees.]			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year		\$	115,086.58
Plus:			
	Revenue - License Tag Fees Appropriation (MVLN)		408,873.82
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		238.37
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		265,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		149,456.25
	Other Services (Admin Charges - SBA)		289.02
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
Ending fund balance		<u>\$</u>	<u>109,453.50</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO &DS)  
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**Florida Gateway Community College [Lake City]**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2009-2010.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	291,179.85	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	100.56	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		116,202.42
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		2,253.37
	Due to Other Agencies		172,824.62
To record CO&DS disbursements, investment earnings, and treasury fees. "Due to other agencies" is the balance sheet liability overfunded amount as of June 30, 2010. The school district or community college should reverse the payable in the subsequent month when it refunds the overpayment.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	1,769.58	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		1,769.58
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	Other Services (Admin Charges - SBA)	-	
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		-
48100	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
[To record debt service payments, MVLRL withheld for debt service, investment earnings, and related fees.]			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year		\$	-
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		-
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		-
	Interest on Debt (SBE Capital Outlay Bonds)		-
	Other Services (Admin Charges - SBA)		-
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
Ending fund balance		<u>\$</u>	<u>-</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

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**Lake-Sumter Community College**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2009-2010.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	43,202.50	
	Due from Other Agencies	37,936.54	
64500	Other Services (Admin Charges - State Treasury)	115.68	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		78,662.50
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		2,592.22
	Due to Other Agencies		-
To record CO&DS disbursements, investment earnings, and treasury fees. The cash received is net of the refused wire transfer. "Due from other agencies" is the balance sheet receivable underfunded amount as of June 30, 2010. The community college should reverse the receivable in the subsequent month when the wire was received to correct the deficiency.			
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	1,836.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		1,836.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	25,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	17,512.50	
64500	Other Services (Admin Charges - SBA)	29.62	
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		41,901.50
48100	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		24.43
102XX	Investments - Cash Equivalent (SBA)		616.19
[To record debt service payments, MVLRL withheld for debt service, investment earnings, and related fees.]			
<b>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</b>			
Beginning fund balance as provided in prior school year		\$	733.41
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		41,901.50
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		24.43
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		25,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		17,512.50
	Other Services (Admin Charges - SBA)		29.62
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
Ending fund balance		<u>\$</u>	<u>117.22</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

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Florida State College, Manatee-Sarasota**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2009-2010.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	398,126.75	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	330.78	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		344,750.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		7,412.39
	Due to Other Agencies		46,295.14
To record CO&DS disbursements, investment earnings, and treasury fees. "Due to other agencies" is the balance sheet liability overfunded amount as of June 30, 2010. The school district or community college should reverse the payable in the subsequent month when it refunds the overpayment.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	5,250.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		5,250.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	Other Services (Admin Charges - SBA)	-	
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		-
48100	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
[To record debt service payments, MVLRL withheld for debt service, investment earnings, and related fees.]			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year		\$	-
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		-
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		-
	Interest on Debt (SBE Capital Outlay Bonds)		-
	Other Services (Admin Charges - SBA)		-
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
Ending fund balance		<u>\$</u>	<u>-</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO &DS)**  
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**Miami-Dade College**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2009-2010.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	163,659.62	
	Dues and Fees (Issuance costs - underwriter's discount)	1,067.71	
	Dues and Fees (Issuance costs - bond finance/admin charges)	294.32	
	Sale of Refunding Bonds		150,000.00
	Premium on Sale of Refunding Bonds		15,021.65
These entries result from the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009, which refunds the 1999 Series A bonds maturing in 2010 through 2019.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	458.33	
2210	Accrued Interest Payable		458.33
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	594,365.93	
	Due from Other Agencies	625,013.44	
64500	Other Services (Admin Charges - State Treasury)	2,207.75	
42210	Revenue - License Tag Fees Appropriation (MVLN)		1,172,114.73
48100	Revenue - Interest and Dividends (Interest Earned on MVLN Withheld)		49,472.39
	Due to Other Agencies		0.00
To record CO&DS disbursements, investment earnings, and treasury fees. "Due from other agencies" is the balance sheet receivable underfunded amount as of June 30, 2010. The school district or community college should reverse the receivable in the subsequent month when the wire was received to correct the deficiency.			
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	35,040.00	
42210	Revenue - License Tag Fees Appropriation (MVLN)		35,040.00
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	860,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	290,922.42	
64500	Other Services (Admin Charges - SBA)	797.94	
	Accrued Interest Payable	458.33	
42210	Revenue - License Tag Fees Appropriation (MVLN)		1,128,845.27
48100	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		658.11
102XX	Investments - Cash Equivalent (SBA)		22,675.31
[To record debt service payments, MVLN withheld for debt service, investment earnings, and related fees.]			
<b>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</b>			
Beginning fund balance as provided in prior school year		\$	142,522.77
Plus:			
	Revenue - License Tag Fees Appropriation (MVLN)		1,128,845.27
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		658.11
	Refunded bond proceeds		150,000.00
	Premium on refunded bonds		15,021.65
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		860,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		290,922.42
	Other Services (Admin Charges - SBA)		797.94
	Payments to refunded bonds escrow agent		163,659.62
	Dues and fees on refunded bonds (admin and underwriter fees)		1,362.03
Ending fund balance		<u>\$</u>	<u>120,305.79</u>

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

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North Florida Community College**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2009-2010.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	308,328.30	
	Due from Other Agencies	9,899.33	
64500	Other Services (Admin Charges - State Treasury)	38.56	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		45,369.10
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		864.07
	Due to Other Agencies		272,033.02
To record CO&DS disbursements, investment earnings, and treasury fees. "Due to other agencies" is the balance sheet liability overfunded amount as of June 30, 2010. The school district or community college should reverse the payable in the subsequent month when it refunds the overpayment.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	690.90	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		690.90
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	Other Services (Admin Charges - SBA)	-	
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		-
48100	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
[To record debt service payments, MVLRL withheld for debt service, investment earnings, and related fees.]			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year		\$	-
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		-
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		-
	Interest on Debt (SBE Capital Outlay Bonds)		-
	Other Services (Admin Charges - SBA)		-
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
Ending fund balance		<u>\$</u>	<u>-</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO &DS)**  
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**Northwest Florida State College**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2009-2010.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	105,138.99	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	196.58	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		25,595.44
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		4,405.08
	Due to Other Agencies		75,335.05
To record CO&DS disbursements, investment earnings, and treasury fees. "Due to other agencies" is the balance sheet liability overfunded amount as of June 30, 2010. The school district or community college should reverse the payable in the subsequent month when it refunds the overpayment.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	3,120.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		3,120.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	130,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	52,637.50	
64500	Other Services (Admin Charges - SBA)	126.73	
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		179,284.56
48100	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		104.52
102XX	Investments - Cash Equivalent (SBA)		3,375.15
[To record debt service payments, MVLRL withheld for debt service, investment earnings, and related fees.]			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year		\$	29,000.16
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		179,284.56
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		104.52
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		130,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		52,637.50
	Other Services (Admin Charges - SBA)		126.73
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
Ending fund balance		<u>\$</u>	<u>25,625.01</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

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**Palm Beach State College**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2009-2010.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	132,943.54	
	Due from Other Agencies	209,320.96	
64500	Other Services (Admin Charges - State Treasury)	723.57	
42210	Revenue - License Tag Fees Appropriation (MVLN)		326,774.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLN Withheld)		16,214.07
	Due to Other Agencies		-
To record CO&DS disbursements, investment earnings, and treasury fees. "Due from other agencies" is the balance sheet receivable underfunded amount as of June 30, 2010. The school district or community college should reverse the receivable in the subsequent month when the wire was received to correct the deficiency.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	11,484.00	
42210	Revenue - License Tag Fees Appropriation (MVLN)		11,484.00
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	240,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	193,231.25	
64500	Other Services (Admin Charges - SBA)	302.07	
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVLN)		427,342.00
48100	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		249.14
102XX	Investments - Cash Equivalent (SBA)		5,942.18
[To record debt service payments, MVLN withheld for debt service, investment earnings, and related fees.]			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year		\$	105,128.80
Plus:			
	Revenue - License Tag Fees Appropriation (MVLN)		427,342.00
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		249.14
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		240,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		193,231.25
	Other Services (Admin Charges - SBA)		302.07
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
Ending fund balance		<u>\$</u>	<u>99,186.62</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO & DS)  
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**Pasco-Hernando Community College**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2009-2010.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	198,704.13	
	Due from Other Agencies	94,019.77	
64500	Other Services (Admin Charges - State Treasury)	275.21	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		286,832.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		6,167.11
	Due to Other Agencies		-
To record CO&DS disbursements, investment earnings, and treasury fees. "Due from other agencies" is the balance sheet receivable underfunded amount as of June 30, 2010. The school district or community college should reverse the receivable in the subsequent month when the wire was received to correct the deficiency.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	4,368.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		4,368.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	Other Services (Admin Charges - SBA)	-	
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		-
48100	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
[To record debt service payments, MVLRL withheld for debt service, investment earnings, and related fees.]			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year		\$	-
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		-
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		-
	Interest on Debt (SBE Capital Outlay Bonds)		-
	Other Services (Admin Charges - SBA)		-
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
Ending fund balance		<u>\$</u>	<u>-</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

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**Pensacola State College**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2009-2010.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	172,331.22	
	Dues and Fees (Issuance costs - underwriter's discount)	1,138.89	
	Dues and Fees (Issuance costs - bond finance/admin charges)	313.94	
	Sale of Refunding Bonds		160,000.00
	Premium on Sale of Refunding Bonds		13,784.05
These entries result from the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009, which refunds the 1999 Series A bonds maturing in 2010 through 2019.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	451.39	
2210	Accrued Interest Payable		451.39
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	239,124.90	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	356.49	
42210	Revenue - License Tag Fees Appropriation (MVLN)		58,031.50
48100	Revenue - Interest and Dividends (Interest Earned on MVLN Withheld)		7,988.44
	Due to Other Agencies		173,461.45
To record CO&DS disbursements, investment earnings, and treasury fees. "Due to other agencies" is the balance sheet liability overfunded amount as of June 30, 2010. The school district or community college should reverse the payable in the subsequent month when it refunds the overpayment.			
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	6,591.78	
42210	Revenue - License Tag Fees Appropriation (MVLN)		6,591.78
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	250,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	130,907.20	
64500	Other Services (Admin Charges - SBA)	264.95	
	Accrued Interest Payable	451.39	
42210	Revenue - License Tag Fees Appropriation (MVLN)		374,828.72
48100	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		218.52
102XX	Investments - Cash Equivalent (SBA)		6,576.30
[To record debt service payments, MVLN withheld for debt service, investment earnings, and related fees.]			
<b>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</b>			
Beginning fund balance as provided in prior school year		\$	58,652.77
Plus:			
	Revenue - License Tag Fees Appropriation (MVLN)		374,828.72
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		218.52
	Refunded bond proceeds		160,000.00
	Premium on refunded bonds		13,784.05
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		250,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		130,907.20
	Other Services (Admin Charges - SBA)		264.95
	Payments to refunded bonds escrow agent		172,331.22
	Dues and fees on refunded bonds (admin and underwriter fees)		1,452.83
Ending fund balance		<u>\$</u>	<u>52,527.86</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO & DS)**  
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**Polk State College**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2009-2010.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	99,235.99	
	Due from Other Agencies	68,048.94	
64500	Other Services (Admin Charges - State Treasury)	255.93	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		161,805.79
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		5,735.07
	Due to Other Agencies		-
To record CO&DS disbursements, investment earnings, and treasury fees. The cash received is net of the refused wire transfer. "Due from other agencies" is the balance sheet receivable underfunded amount as of June 30, 2010. The community college should reverse the receivable in the subsequent month when the wire was received to correct the deficiency.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	4,062.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		4,062.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	85,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	39,750.00	
64500	Other Services (Admin Charges - SBA)	74.17	
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		104,932.21
48100	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		61.17
102XX	Investments - Cash Equivalent (SBA)		19,830.79
[To record debt service payments, MVLRL withheld for debt service, investment earnings, and related fees.]			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year		\$	38,778.04
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		104,932.21
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		61.17
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		85,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		39,750.00
	Other Services (Admin Charges - SBA)		74.17
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
Ending fund balance		<u>\$</u>	<u>18,947.25</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO & DS)**  
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**St. Johns River Community College**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2009-2010.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	519,711.42	
	Due from Other Agencies	2,792.17	
64500	Other Services (Admin Charges - State Treasury)	190.53	
42210	Revenue - License Tag Fees Appropriation (MVLN)		198,576.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLN Withheld)		4,269.53
	Due to Other Agencies		319,848.59
To record CO&DS disbursements, investment earnings, and treasury fees. "Due from other agencies" is the balance sheet receivable underfunded amount as of June 30, 2010. The school district or community college should reverse the receivable in the subsequent month when the wire was received to correct the deficiency.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	3,024.00	
42210	Revenue - License Tag Fees Appropriation (MVLN)		3,024.00
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	Other Services (Admin Charges - SBA)	-	
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVLN)		-
48100	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
[To record debt service payments, MVLN withheld for debt service, investment earnings, and related fees.]			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year		\$	-
Plus:			
	Revenue - License Tag Fees Appropriation (MVLN)		-
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		-
	Interest on Debt (SBE Capital Outlay Bonds)		-
	Other Services (Admin Charges - SBA)		-
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
Ending fund balance		<u>\$</u>	<u>-</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO &DS)**  
**Annual Financial Report**  
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**St. Petersburg College**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2009-2010.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	2,620,561.57	
	Dues and Fees (Issuance costs - underwriter's discount)	17,083.30	
	Dues and Fees (Issuance costs - bond finance/admin charges)	4,709.08	
	Sale of Refunding Bonds		2,400,000.00
	Premium on Sale of Refunding Bonds		242,353.95
These entries result from the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009, which refunds the 1999 Series A bonds maturing in 2010 through 2019.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	7,319.44	
2210	Accrued Interest Payable		7,319.44
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	79,538.47	
	Due from Other Agencies	250,419.12	
64500	Other Services (Admin Charges - State Treasury)	734.15	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		314,240.48
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		16,451.26
	Due to Other Agencies		0.00
To record CO&DS disbursements, investment earnings, and treasury fees. "Due from other agencies" is the balance sheet receivable underfunded amount as of June 30, 2010. The school district or community college should reverse the receivable in the subsequent month when the wire was received to correct the deficiency.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	11,652.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		11,652.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	330,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	124,953.14	
64500	Other Services (Admin Charges - SBA)	318.73	
	Accrued Interest Payable	7,319.44	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		450,907.52
48100	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		262.87
102XX	Investments - Cash Equivalent (SBA)		11,420.92
[To record debt service payments, MVLRL withheld for debt service, investment earnings, and related fees.]			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year		\$	73,698.20
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		450,907.52
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		262.87
	Refunded bond proceeds		2,400,000.00
	Premium on refunded bonds		242,353.95
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		330,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		124,953.14
	Other Services (Admin Charges - SBA)		318.73
	Payments to refunded bonds escrow agent		2,620,561.57
	Dues and fees on refunded bonds (admin and underwriter fees)		21,792.38
Ending fund balance		<u>\$</u>	<u>69,596.72</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO & DS)**  
**Annual Financial Report**  
**Fiscal Year 2009-2010**  
**Santa Fe College**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2009-2010.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	421,318.26	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	478.60	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		220,402.64
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		10,724.66
	Due to Other Agencies		190,669.56
To record CO&DS disbursements, investment earnings, and treasury fees. "Due to other agencies" is the balance sheet liability overfunded amount as of June 30, 2010. The school district or community college should reverse the payable in the subsequent month when it refunds the overpayment.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	7,596.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		7,596.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	205,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	78,712.50	
64500	Other Services (Admin Charges - SBA)	196.79	
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		278,401.36
48100	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		162.31
102XX	Investments - Cash Equivalent (SBA)		5,345.62
[To record debt service payments, MVLRL withheld for debt service, investment earnings, and related fees.]			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year		\$	46,820.76
Plus:			
Revenue - License Tag Fees Appropriation (MVLRL)			278,401.36
Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)			162.31
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Payment of Debt Principle (SBE Capital Outlay Bonds)			205,000.00
Interest on Debt (SBE Capital Outlay Bonds)			78,712.50
Other Services (Admin Charges - SBA)			196.79
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Ending fund balance		<u>\$</u>	<u>41,475.14</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO &DS)**  
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**Seminole State College**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2009-2010.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	45,193.63	
	Due from Other Agencies	170,448.29	
64500	Other Services (Admin Charges - State Treasury)	541.35	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		204,052.37
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		12,130.90
	Due to Other Agencies		0.00
To record CO&DS disbursements, investment earnings, and treasury fees. "Due from other agencies" is the balance sheet receivable underfunded amount as of June 30, 2010. The school district or community college should reverse the receivable in the subsequent month when the wire was received to correct the deficiency.			
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	8,592.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		8,592.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	235,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	130,820.00	
64500	Other Services (Admin Charges - SBA)	254.58	
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		360,155.63
48100	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		209.97
102XX	Investments - Cash Equivalent (SBA)		5,708.98
[To record debt service payments, MVLRL withheld for debt service, investment earnings, and related fees.]			
<b>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</b>			
Beginning fund balance as provided in prior school year		\$	78,352.50
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		360,155.63
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		209.97
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		235,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		130,820.00
	Other Services (Admin Charges - SBA)		254.58
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
Ending fund balance		<u>\$</u>	<u>72,643.52</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO &DS)  
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South Florida Community College**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2009-2010.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	234,839.22	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	111.14	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		139,349.92
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		2,490.56
	Due to Other Agencies		93,109.88
To record CO&DS disbursements, investment earnings, and treasury fees. "Due to other agencies" is the balance sheet liability overfunded amount as of June 30, 2010. The school district or community college should reverse the payable in the subsequent month when it refunds the overpayment.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	2,122.08	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		2,122.08
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	Other Services (Admin Charges - SBA)	-	
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		-
48100	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
[To record debt service payments, MVLRL withheld for debt service, investment earnings, and related fees.]			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year		\$	-
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		-
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		-
	Interest on Debt (SBE Capital Outlay Bonds)		-
	Other Services (Admin Charges - SBA)		-
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
Ending fund balance		<u>\$</u>	<u>-</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO &DS)  
Annual Financial Report  
Fiscal Year 2009-2010  
Tallahassee Community College**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	2,815,320.63	
	Dues and Fees (Issuance costs - underwriter's discount)	18,402.09	
	Dues and Fees (Issuance costs - bond finance/admin charges)	5,001.17	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		2,765,000.00
	Premium on Sale of Bonds		73,723.89
Refers to the new money portion of the SBE Capital Outlay Bonds, 2009 Series A, dated 8/15/2009 and delivered 9/10/2009.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
The college or district was not impacted by the issuance of the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	8,037.57	
2210	Accrued Interest Payable		8,037.57
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	428,711.69	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	482.76	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		174,269.85
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		10,817.85
	Due to Other Agencies		244,106.75
To record CO&DS disbursements, investment earnings, and treasury fees. "Due to other agencies" is the balance sheet liability overfunded amount as of June 30, 2010. The school district or community college should reverse the payable in the subsequent month when it refunds the overpayment.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	7,662.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		7,662.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	175,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	91,545.06	
64500	Other Services (Admin Charges - SBA)	232.46	
	Accrued Interest Payable	8,037.57	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		328,868.15
48100	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		191.73
102XX	Investments - Cash Equivalent (SBA)	54,244.79	
[To record debt service payments, MVLRL withheld for debt service, investment earnings, and related fees.]			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year		\$	54,647.04
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		328,868.15
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		191.73
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		175,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		91,545.06
	Other Services (Admin Charges - SBA)		232.46
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
Ending fund balance		<u>\$</u>	<u>116,929.40</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			

**Capital Outlay and Debt Service (CO &DS)**  
**Annual Financial Report**  
**Fiscal Year 2009-2010**  
**Valencia Community College**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
District or College did not participate in the issuance of new bonds during FY 2009-2010.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	633,351.84	
	Dues and Fees (Issuance costs - underwriter's discount)	4,128.43	
	Dues and Fees (Issuance costs - bond finance/admin charges)	1,138.03	
	Sale of Refunding Bonds		580,000.00
	Premium on Sale of Refunding Bonds		58,618.30
These entries result from the refunding portion of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009, which refunds the 1999 Series A bonds maturing in 2010 through 2019.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,770.85	
2210	Accrued Interest Payable		1,770.85
To records the new money and/or refunding portions of the SBE Capital Outlay Bonds, 2009 Series A, dated on 8/15/2009.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	386,105.94	
	Due from Other Agencies	296,911.51	
64500	Other Services (Admin Charges - State Treasury)	1,088.39	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		659,717.03
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		24,388.81
	Due to Other Agencies		0.00
To record CO&DS disbursements, investment earnings, and treasury fees. "Due from other agencies" is the balance sheet receivable underfunded amount as of June 30, 2010. The school district or community college should reverse the receivable in the subsequent month when the wire was received to correct the deficiency.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	17,274.61	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		17,274.61
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	310,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	171,180.88	
64500	Other Services (Admin Charges - SBA)	335.51	
	Accrued Interest Payable	1,770.85	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		474,608.36
48100	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		276.68
102XX	Investments - Cash Equivalent (SBA)		8,402.20
[To record debt service payments, MVLRL withheld for debt service, investment earnings, and related fees.]			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year		\$	82,199.01
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		474,608.36
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		276.68
	Refunded bond proceeds		580,000.00
	Premium on refunded bonds		58,618.30
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		310,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		171,180.88
	Other Services (Admin Charges - SBA)		335.51
	Payments to refunded bonds escrow agent		633,351.84
	Dues and fees on refunded bonds (admin and underwriter fees)		5,266.46
Ending fund balance		<u>\$</u>	<u>75,567.66</u>
The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It is the district's/college's responsibility to reconcile debt service fund balance to this statement.			