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

Entries resulting from bond issuance and refunding:

Account #	Description			
L1XX	Cash	_		
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	_		
200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	_		
299/891	Discounts on Sale of Bonds	_		
7299/091 711	Sale of Bonds - SBE/COBI Bonds	-		
	Premium on Sale of Bonds			-
791 Sightish on Co				-
2010-11.	ollege did not participate in the issuance of new bonds during FY			
	Pebt Service Bond Refunding			
Account #	Description			
299/760	Payments to Refunded Bond Escrow Agent	_		
200/730	Dues and Fees (Issuance costs - underwriter's discount)	_		
200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	_		
715	Sale of Refunding Bonds			_
792	Premium on Sale of Refunding Bonds			_
210	Accrued Interest Payable			-
of the SBE C	or district was not impacted by the issuance of the refunding portion apital Outlay Bonds, 2010 Series A.			
ear-end e		<u>Debit</u>		<u>Credit</u>
	apital Projects, CO&DS			
Account #	<u>Description</u>	167 207 20		
.1XX	Cash Dues and Face (Administrative expense)	167,397.26		
200/730	Dues and Fees (Administrative expense)	549.24		155 040 00
321	CO&DS Distributed			155,849.00
325	Interest on Undistributed CO&DS			12,097.50
	0&DS disbursements, investment earnings, and treasury fees.			
	ursement wired on 03/18/2011 and/or 06/28/2011; net interest			
_	ed on 6/24/2011.			
und 100 G	General Fund			
Account #	<u>Description</u>			
200/310	Professional and Technical Services	15,942.78		
323	CO&DS Withheld for Administration			15,942.78
o record an	nounts withheld from MVLR for actual administration fees as			
rovided in A	Article XII, Section 9, Subsection (d) of the Florida Constitution.			
und 210 D	ebt Service, SBE/COBI Bonds			
Account #	<u>Description</u>			
200/710	Redemption of Principal	660,000.00		
200/720	Interest	247,150.00		
200/730	Dues and Fees	583.28		
2210 [°]	Accrued Interest Payable	-		
3322	CO&DS Withheld for SBE/COBI Bonds			891,060.40
3326	SBE/COBI Bond Interest			128.92
1XX	Cash			16,543.96
	bt service payments, MVLR withheld for debt service, investment			-,
	d related fees.			
earnings, an	ion of activity in fund 210, Debt Service:		\$	145,244.14
earnings, and	ion of activity in fund 210, Debt Service: nd balance as provided in prior school year		Ψ	-
earnings, and			Ψ	
earnings, and Reconciliat Beginning fu	nd balance as provided in prior school year		Ψ	891,060.40
Reconciliat Reginning fu Plus: CO&DS v Bond into	nd balance as provided in prior school year withheld erest (revenue on withheld MVLR)		Ψ	•
Reconciliat Reconciliat Reginning fu Plus: CO&DS v Bond into Refunded	nd balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds		4	•
Reconciliat Reconciliat Reginning fu Plus: CO&DS v Bond into Refunded	nd balance as provided in prior school year withheld erest (revenue on withheld MVLR)		Ψ	•
Reconciliat Reconciliat Reginning fu Plus: CO&DS v Bond into Refunded	nd balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds		Ψ	•
Reconciliate Beginning fu Plus: CO&DS v Bond into Refunder Premium Less:	nd balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds		Ψ.	128.92 - -
Reconciliate Reconciliate Reginning fu Plus: CO&DS v Bond into Refunder Premium Less: Principal	withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds		Ψ	128.92 - - 660,000.00
Reconciliate Reconciliate Reginning fu Plus:	withheld erest (revenue on withheld MVLR) d bond proceeds o on refunded bonds payments		Ψ	128.92 - - 660,000.00 247,150.00
Reconciliate Reconciliate Reginning fu Plus: CO&DS v Bond inte Refunde Premium Less: Principal Interest Dues and	withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure		*	128.92 - - 660,000.00 247,150.00
Reconciliate Reginning fu Plus: CO&DS v Bond into Refunde Premium Less: Principal Interest Dues and Payment	withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure d fees (fees on bond interest above)		Ψ	128.92 - - 660,000.00 247,150.00
Reconciliat Reginning fu Plus: CO&DS v Bond into Refunde Premium Less: Principal Interest Dues and Payment	withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure d fees (fees on bond interest above) s to refunded bonds (admin and underwriter fees)	_	\$	891,060.40 128.92 - - 660,000.00 247,150.00 583.28 - - 128,700.18

is the district's/college's responsibility to reconcile debt service fund balance to this statement.

Credit

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

	ulting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
<u>Fund 310 C</u>	Capital Projects, COBI Bonds		
Account #	Description		
<u>11XX</u>	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791 Sistuist ou Co	Premium on Sale of Bonds		-
District or Co 2010-11.	ollege did not participate in the issuance of new bonds during FY		
	Debt Service Bond Refunding		
Account #	Description		
9299/760	Payments to Refunded Bond Escrow Agent	_	
200/730	Dues and Fees (Issuance costs - underwriter's discount)	_	
200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	_	
3715	Sale of Refunding Bonds		_
3792	Premium on Sale of Refunding Bonds		_
2210	Accrued Interest Payable		-
_	or district was not impacted by the issuance of the refunding portion		
	apital Outlay Bonds, 2010 Series A.		
Year-end e		<u>Debit</u>	<u>Credit</u>
	apital Projects, CO&DS		
Account #	<u>Description</u>		
1XX	Cash	59,162.81	
200/730	Dues and Fees (Administrative expense)	92.97	
3321	CO&DS Distributed		57,208.00
325	Interest on Undistributed CO&DS		2,047.78
o record CC	0&DS disbursements, investment earnings, and treasury fees.		
	ursement wired on 03/18/2011 and/or 06/28/2011; net interest		
	ed on 6/24/2011.		
_	General Fund		
	Description		
7200/310	Professional and Technical Services	2,478.69	
323	CO&DS Withheld for Administration	2,470.09	2,478.69
	nounts withheld from MVLR for actual administration fees as		2,770.03
	Article XII, Section 9, Subsection (d) of the Florida Constitution.		
	Description		
Account # 9200/710	<u>Description</u> Redemption of Principal	80,000.00	
9200/710	Interest	27,593.75	
		69.10	
9200/730 2210	Dues and Fees Accrued Interest Payable	09.10	
322 3322	CO&DS Withheld for SBE/COBI Bonds	-	105 550 00
322 3326	SBE/COBI Bond Interest		105,559.80 15.27
1XX	Cash		15.27 2,087.78
	bt service payments, MVLR withheld for debt service, investment		۷,001.10
	d related fees.		
	ion of activity in fund 210, Debt Service:		
Reconciliat	nd balance as provided in prior school year	\$	15,403.51
Beginning fu Plus:	911 11		105,559.80
Beginning fu Plus: CO&DS v			
Beginning fu Plus: CO&DS v Bond into	erest (revenue on withheld MVLR)		
Beginning fu Plus: CO&DS v Bond into Refunde	erest (revenue on withheld MVLR) d bond proceeds		
Beginning fu Plus: CO&DS v Bond into Refunde Premium	erest (revenue on withheld MVLR)		
Beginning fu Plus: CO&DS v Bond into Refunded Premium Less:	erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds		15.27 - -
Beginning fu Plus: CO&DS v Bond into Refunde Premium Less: Principal	erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds payments		15.27 - - 80,000.00
Beginning fu Plus: CO&DS v Bond into Refunde Premium Less: Principal Interest	erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds payments expenditure		15.27 - - 80,000.00 27,593.75
Beginning fu Plus: CO&DS v Bond into Refunde Premium Less: Principal Interest Dues and	erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds payments expenditure d fees (fees on bond interest above)		15.27 - - 80,000.00 27,593.75
Beginning fu Plus: CO&DS v Bond into Refunde Premium Less: Principal Interest Dues and Payment	erest (revenue on withheld MVLR) d bond proceeds on on refunded bonds payments expenditure d fees (fees on bond interest above) as to refunded bonds escrow agent		15.27 - - 80,000.00 27,593.75
Beginning fu Plus: CO&DS v Bond into Refunde Premium Less: Principal Interest Dues and Payment	erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds payments expenditure d fees (fees on bond interest above)		80,000.00 27,593.75 69.10 - 13,315.73

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

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

Entries resulting from bond issuance and refunding:

<u>Account #</u> <u>11XX</u> 9200/730	<u>Description</u>		
	Cash	_	
/200//30	Dues and Fees (Issuance costs - underwriter's discount)	_	
200/730	Dues and Fees (Issuance costs - under writer's discount) Dues and Fees (Issuance costs - bond finance/admin charges)		
•	Discounts on Sale of Bonds	_	
299/891		-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
	llege did not participate in the issuance of new bonds during FY		
2010-11.			
und 210 D	ebt Service Bond Refunding		
Account #	<u>Description</u>		
299/760	Payments to Refunded Bond Escrow Agent	-	
200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
792	Premium on Sale of Refunding Bonds		-
210	Accrued Interest Payable		-
_	or district was not impacted by the issuance of the refunding portion apital Outlay Bonds, 2010 Series A.		
ear-end er	ntries:	<u>Debit</u>	<u>Credit</u>
	apital Projects, CO&DS		
Account #	Description		
.1XX	Cash	163,069.28	
200/730	Dues and Fees (Administrative expense)	508.76	
321	CO&DS Distributed		152,372.00
325	Interest on Undistributed CO&DS		11,206.04
			11,200.0
	&DS disbursements, investment earnings, and treasury fees.		
	rsement wired on 03/18/2011 and/or 06/28/2011; net interest		
-	ed on 6/24/2011.		
und 100 G	eneral Fund		
Account #	<u>Description</u>		
200/310	Professional and Technical Services	14,723.97	
323	CO&DS Withheld for Administration	•	14,723.97
	ounts withheld from MVLR for actual administration fees as		- 1,11
	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
	ebt Service, SBE/COBI Bonds Description		
Account # 9200/710	<u>Description</u> Redemption of Principal	560,000.00	
		•	
200/720	Interest	267,950.00	
200/730	Dues and Fees	533.16	
2210	Accrued Interest Payable	-	
322	CO&DS Withheld for SBE/COBI Bonds		814,502.09
326	SBE/COBI Bond Interest		117.84
.1XX	Cash		13,863.23
o record del	bt service payments, MVLR withheld for debt service, investment		
arnings, and	d related fees.		
<u>Reconcilia</u> ti	ion of activity in fund 210, Debt Service:		
Beginning fur	nd balance as provided in prior school year		\$ 153,805.12
Plus:			
CO&DS w	vithheld		814,502.09
	erest (revenue on withheld MVLR)		117.84
	d bond proceeds		-
Refunded	on refunded bonds		_
	STITE STREET DOTTED		
Premium	navments		560 000 00
Premium Less:			560,000.00
Premium Less: Principal	v ra a a ditu u ra		267,950.00
Premium Less: Principal Interest 6			E00
Premium Less: Principal Interest of Dues and	fees (fees on bond interest above)		533.16
Premium Less: Principal Interest of Dues and Payments	fees (fees on bond interest above) s to refunded bonds escrow agent		533.16 -
Premium Less: Principal Interest of Dues and Payments	I fees (fees on bond interest above) s to refunded bonds escrow agent I fees on refunded bonds (admin and underwriter fees)	_	533.16 - - - 139,941.89

is the district's/college's responsibility to reconcile debt service fund balance to this statement.

Credit

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

	ulting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
Fund 310 C	apital Projects, COBI Bonds		
Account #	Description		
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 3791	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds ollege did not participate in the issuance of new bonds during FY		-
2010-11.	priege did not participate in the issuance of new bonds during Ff		
	Debt Service Bond Refunding		
Account #	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable		-
_	or district was not impacted by the issuance of the refunding portion apital Outlay Bonds, 2010 Series A.		
ear-end e	ntries:	<u>Debit</u>	Credit
und 360 C	apital Projects, CO&DS		
Account #	Description		
1XX	Cash	25,026.99	
200/730	Dues and Fees (Administrative expense)	67.91	
321	CO&DS Distributed		23,599.00
3325	Interest on Undistributed CO&DS		1,495.90
	0&DS disbursements, investment earnings, and treasury fees.		_,
	ursement wired on 03/18/2011 and/or 06/28/2011; net interest		
	ed on 6/24/2011.		
_	Seneral Fund		
	<u>Description</u>	2 000 01	
7200/310	Professional and Technical Services	2,090.01	2,090.01
3323 To record on	CO&DS Withheld for Administration		2,090.01
	nounts withheld from MVLR for actual administration fees as		
	Article XII, Section 9, Subsection (d) of the Florida Constitution.		
und 210 D	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
9200/710	Redemption of Principal	90,000.00	
9200/720	Interest	26,050.00	
200/730	Dues and Fees	74.39	
2210	Accrued Interest Payable	-	
322	CO&DS Withheld for SBE/COBI Bonds		113,645.20
326	SBE/COBI Bond Interest		16. 44
.1XX	Cash		2,462.75
	bt service payments, MVLR withheld for debt service, investment		
earnings, and	d related fees.		
Reconciliat	ion of activity in fund 210, Debt Service:		
	nd balance as provided in prior school year	\$	13,948.40
Plus:			
CO&DS v			113,645.20
	erest (revenue on withheld MVLR)		16. 44
	d bond proceeds		-
Premium	on refunded bonds		-
Less:			
	payments		90,000.00
	expenditure		26,050.00
	d fees (fees on bond interest above)		74.39
D	s to refunded bonds escrow agent		-
	d fees on refunded bonds (admin and underwriter fees)		-
	rees on refunded bonds (dumin and underwriter rees)		
		\$	11,485.65

is the district's/college's responsibility to reconcile debt service fund balance to this statement.

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

	llting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	<u>Description</u>		
<u>11XX</u>	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/891	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds	-	_
3791	Premium on Sale of Bonds		_
District or Col	lege did not participate in the issuance of new bonds during FY		
2010-11.			
Fund 210 D	ebt Service Bond Refunding		
Account #	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	245,889.02	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	1,529.40	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	474.03	210 000 00
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		210,000.00 34,832.45
2210	Accrued Interest Payable		3,060.00
-	result from the refunding portion of the SBE Capital Outlay Bonds,		3,000.00
	A, dated 10/14/2010, which refund the 2001 Series A bonds		
	012 through 2021 and the 2002 Series A bonds maturing in 2013		
through 2022	_		
Year-end er	ntries:	<u>Debit</u>	Credit
	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	406,354.58	
9200/730	Dues and Fees (Administrative expense)	1,472.48	
3321	CO&DS Distributed		375,394.00
3325	Interest on Undistributed CO&DS		32,433.06
To record CO	&DS disbursements, investment earnings, and treasury fees.		
	rsement wired on 03/18/2011 and/or 06/28/2011; net interest		
earnings wire	d on 6/24/2011.		
Fund 100 G	<u>eneral Fund</u>		
Account #	<u>Description</u>		
7200/310	Professional and Technical Services	41,769.90	
3323	CO&DS Withheld for Administration		41,769.90
	ounts withheld from MVLR for actual administration fees as		
•	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
<u>Fund 210 D</u>	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>	4 755 000 00	
Account # 9200/710	Redemption of Principal	1,755,000.00	
Account # 9200/710 9200/720	Redemption of Principal Interest	654,639.13	
Account # 9200/710 9200/720 9200/730	Redemption of Principal Interest Dues and Fees	654,639.13 1,549.74	
Account # 9200/710 9200/720 9200/730 2210	Redemption of Principal Interest Dues and Fees Accrued Interest Payable	654,639.13	2.367. 49 6.01
Account # 9200/710 9200/720 9200/730 2210 3322	Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	654,639.13 1,549.74	2,367,496.01 342.53
Account # 9200/710 9200/720 9200/730 2210	Redemption of Principal Interest Dues and Fees Accrued Interest Payable	654,639.13 1,549.74	2,367,496.01 342.53 46,410.33
Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX	Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest	654,639.13 1,549.74	342.53
Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX	Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash ot service payments, MVLR withheld for debt service, investment	654,639.13 1,549.74	342.53
Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record delearnings, and	Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash ot service payments, MVLR withheld for debt service, investment	654,639.13 1,549.74	342.53
Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record delearnings, and Reconciliati Beginning fur	Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash ot service payments, MVLR withheld for debt service, investment I related fees.	654,639.13 1,549.74	\$ 342.53
Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record delearnings, and Reconciliation Beginning fur	Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash ot service payments, MVLR withheld for debt service, investment I related fees. Con of activity in fund 210, Debt Service: and balance as provided in prior school year	654,639.13 1,549.74	\$ 342.53 46,410.33 341,871.40
Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record delearnings, and Reconciliati Beginning fur Plus: CO&DS w	Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash ot service payments, MVLR withheld for debt service, investment I related fees. I on of activity in fund 210, Debt Service: and balance as provided in prior school year	654,639.13 1,549.74	\$ 342.53 46,410.33 341,871.40 2,367,496.01
Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record delearnings, and Reconciliati Beginning fur Plus: CO&DS w Bond inte	Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash ot service payments, MVLR withheld for debt service, investment I related fees. on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld erest (revenue on withheld MVLR)	654,639.13 1,549.74	\$ 342.53 46,410.33 341,871.40 2,367,496.01 342.53
Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record delearnings, and Reconciliati Beginning fur Plus: CO&DS w Bond inte	Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash ot service payments, MVLR withheld for debt service, investment I related fees. I related fees. I related fees as provided in prior school year withheld crest (revenue on withheld MVLR) I bond proceeds	654,639.13 1,549.74	\$ 342.53 46,410.33 341,871.40 2,367,496.01 342.53 210,000.00
Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record delearnings, and Reconciliati Beginning fur Plus: CO&DS w Bond inter Refunded Premium	Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash ot service payments, MVLR withheld for debt service, investment I related fees. on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld erest (revenue on withheld MVLR)	654,639.13 1,549.74	\$ 342.53 46,410.33 341,871.40 2,367,496.01 342.53
Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record delearnings, and Reconciliati Beginning fur Plus: CO&DS w Bond inter Refunded Premium Less:	Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash ot service payments, MVLR withheld for debt service, investment I related fees. Ion of activity in fund 210, Debt Service: and balance as provided in prior school year withheld brest (revenue on withheld MVLR) I bond proceeds on refunded bonds	654,639.13 1,549.74	\$ 342.53 46,410.33 341,871.40 2,367,496.01 342.53 210,000.00 34,832.45
Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record delearnings, and Reconciliati Beginning fur Plus: CO&DS w Bond inter Refunded Premium Less: Principal	Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash ot service payments, MVLR withheld for debt service, investment I related fees. Ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year Withheld Brest (revenue on withheld MVLR) I bond proceeds I bo	654,639.13 1,549.74	\$ 342.53 46,410.33 341,871.40 2,367,496.01 342.53 210,000.00 34,832.45 1,755,000.00
Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record delearnings, and Reconciliati Beginning fur Plus: CO&DS w Bond inte Refunded Premium Less: Principal Interest e	Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash ot service payments, MVLR withheld for debt service, investment I related fees. Ion of activity in fund 210, Debt Service: and balance as provided in prior school year withheld brest (revenue on withheld MVLR) I bond proceeds on refunded bonds	654,639.13 1,549.74	\$ 342.53 46,410.33 341,871.40 2,367,496.01 342.53 210,000.00 34,832.45
Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record delearnings, and Reconciliati Beginning fur Plus: CO&DS w Bond inter Refunded Premium Less: Principal Interest of Dues and	Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash ot service payments, MVLR withheld for debt service, investment I related fees. In of activity in fund 210, Debt Service: Indibalance as provided in prior school year Withheld I rest (revenue on withheld MVLR) I bond proceeds on refunded bonds payments expenditure	654,639.13 1,549.74	\$ 342.53 46,410.33 341,871.40 2,367,496.01 342.53 210,000.00 34,832.45 1,755,000.00 654,639.13
Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record det earnings, and Reconciliati Beginning fur Plus: CO&DS w Bond inter Refunded Premium Less: Principal Interest of Dues and Payments	Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash ot service payments, MVLR withheld for debt service, investment I related fees. Ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year Withheld Irrest (revenue on withheld MVLR) I bond proceeds on refunded bonds payments expenditure fees (fees on bond interest above) Is to refunded bonds escrow agent fees on refunded bonds (admin and underwriter fees)	654,639.13 1,549.74	\$ 342.53 46,410.33 341,871.40 2,367,496.01 342.53 210,000.00 34,832.45 1,755,000.00 654,639.13 1,549.74

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

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

	ulting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
<u>Fund 310 C</u>	apital Projects, COBI Bonds		
Account #	<u>Description</u>		
<u>11XX</u>	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 Coll	ege did not participate in the issuance of new bonds during FY 2010-11.		
und 210 D	ebt Service Bond Refunding		
Account #	Description		
299/760	Payments to Refunded Bond Escrow Agent	8,145,052.93	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	50,943.72	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	15,789.59	
3715	Sale of Refunding Bonds	13,703.33	6,995,000.00
3792	Premium on Sale of Refunding Bonds		1,123,802.35
2210	Accrued Interest Payable		92,983.89
-	s result from the refunding portion of the SBE Capital Outlay Bonds,		92,903.03
	A, dated 10/14/2010, which refund the 2001 Series A bonds		
_	2012 through 2021 and the 2002 Series A bonds maturing in 2013		
hrough 2022			
rear-end e		<u>Debit</u>	<u>Credit</u>
	apital Projects, CO&DS		
Account #	<u>Description</u>	4 404 55 :=	
L1XX	Cash	1,181,024.45	
9200/730	Dues and Fees (Administrative expense)	5,360.41	
321	CO&DS Distributed		1,068,316.00
325	Interest on Undistributed CO&DS		118,068.86
To record CC	ADS disbursements, investment earnings, and treasury fees.		,
	ursement wired on 03/18/2011 and/or 06/28/2011; net interest		
	ed on 6/24/2011.		
_	eneral Fund		
Account #	<u>Description</u>		
7200/310	Professional and Technical Services	169,698.72	
3323	CO&DS Withheld for Administration		169,698.72
	nounts withheld from MVLR for actual administration fees as		
provided in A	article XII, Section 9, Subsection (d) of the Florida Constitution.		
und 210 D	ebt Service, SBE/COBI Bonds		
Account #	Description		
9200/710	Redemption of Principal	7,160,000.00	
9200/710	Interest		
		3,011,460.62	
9200/730	Dues and Fees	6,595.17	
2210	Accrued Interest Payable	92,983.89	10.075.000
3322	CO&DS Withheld for SBE/COBI Bonds		10,075,233.15
3326	SBE/COBI Bond Interest		1,457.68
L1XX	Cash		194,348.8
	bt service payments, MVLR withheld for debt service, investment		
Γo record de	d related fees.		
Γo record de			
To record de earnings, and Reconciliat	ion of activity in fund 210, Debt Service:		
To record de earnings, and Reconciliat Beginning fu			\$ 1,733,499.53
To record de earnings, and Reconciliat Beginning fu Plus:	ion of activity in fund 210, Debt Service: nd balance as provided in prior school year		
To record de earnings, and Reconciliat Beginning fu Plus: CO&DS v	ion of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld		10,075,233.15
Reconciliat Beginning fu Plus: CO&DS v Bond into	ion of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld erest (revenue on withheld MVLR)		10,075,233.15 1,457.68
Reconciliat Beginning fu Plus: CO&DS v Bond inte	ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year Withheld Berest (revenue on withheld MVLR) Ind bond proceeds		10,075,233.15 1,457.68 6,995,000.00
Reconciliat Beginning fu Plus: CO&DS v Bond into Refunder	ion of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld erest (revenue on withheld MVLR)		10,075,233.15 1,457.68 6,995,000.00
Reconciliat Beginning fu Plus: CO&DS v Bond into Refunder Premium Less:	ion of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds		10,075,233.15 1,457.68 6,995,000.00 1,123,802.35
Reconciliate Beginning fu Plus: CO&DS v Bond into Refunder Premium Less: Principal	ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments		10,075,233.15 1,457.68 6,995,000.00 1,123,802.35 7,160,000.00
Reconciliat Reconciliat Reginning fu Plus: CO&DS v Bond into Refunder Premium Less: Principal Interest	ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure		10,075,233.15 1,457.68 6,995,000.00 1,123,802.35 7,160,000.00 3,011,460.62
Reconciliat Reconciliat Beginning fu Plus: CO&DS v Bond into Refunded Premium Less: Principal Interest Dues and	ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure d fees (fees on bond interest above)		10,075,233.15 1,457.68 6,995,000.00 1,123,802.35 7,160,000.00 3,011,460.62 6,595.17
Reconciliat Reconciliat Beginning fu Plus: CO&DS v Bond inte Refunder Premium Less: Principal Interest Dues and Payment	ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure d fees (fees on bond interest above) s to refunded bonds escrow agent		10,075,233.15 1,457.68 6,995,000.00 1,123,802.35 7,160,000.00 3,011,460.62 6,595.17 8,145,052.93
Reconciliat Reconciliat Beginning fu Plus: CO&DS v Bond inte Refunder Premium Less: Principal Interest Dues and Payment	ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure d fees (fees on bond interest above)		10,075,233.15 1,457.68 6,995,000.00 1,123,802.35 7,160,000.00 3,011,460.62 6,595.17
Reconciliat Reconciliat Beginning fu Plus: CO&DS v Bond inte Refunder Premium Less: Principal Interest Dues and Payment	ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure d fees (fees on bond interest above) s to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees)	_	10,075,233.15 1,457.68 6,995,000.00 1,123,802.35 7,160,000.00 3,011,460.62 6,595.17 8,145,052.93

is the district's/college's responsibility to reconcile debt service fund balance to this statement.

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

Entries resulting from bond issuance and refunding:

Fund 310 C			
	apital Projects, COBI Bonds		
Account #	<u>Description</u>		
<u>11XX</u>	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		-
	llege did not participate in the issuance of new bonds during FY		
2010-11.			
<u>Fund 210 D</u>	ebt Service Bond Refunding		
Account #	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable		-
_	or district was not impacted by the issuance of the refunding portion apital Outlay Bonds, 2010 Series A.		
Year-end e	ntries:	<u>Debit</u>	<u>Credit</u>
Fund 360 C	apital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	76,363.04	
9200/730	Dues and Fees (Administrative expense)	46.28	
3321	CO&DS Distributed		75,390.00
3325	Interest on Undistributed CO&DS		1,019.32
3325 To record CO	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees.		1,019.32
3325 To record CO CO&DS disbu	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Irsement wired on 03/18/2011 and/or 06/28/2011; net interest		1,019.32
3325 To record CO CO&DS disbu earnings wire	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Irsement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011.		1,019.32
3325 To record CO CO&DS disbu earnings wire	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Irsement wired on 03/18/2011 and/or 06/28/2011; net interest		1,019.32
3325 To record CO CO&DS disbu earnings wire Fund 100 G Account #	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Insert wired on 03/18/2011 and/or 06/28/2011; net interest and on 6/24/2011. Insert energy of the content of		1,019.32
3325 To record CO CO&DS disbu earnings wire Fund 100 G Account # 7200/310	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. eneral Fund Description Professional and Technical Services	1,148.07	
3325 To record CO CO&DS disbu earnings wire Fund 100 G Account # 7200/310 3323	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	1,148.07	1,019.32 1,148.07
3325 To record CO CO&DS disbuearnings wire Fund 100 G Account # 7200/310 3323 To record am	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Insert wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Interest ed on 6/24/2011. Interest ed on 6/24/2011. Interest ed on 6/24/2011 Interest ed on 6/28/2011; net interest ed on 6/24/2011 Interest ed on 6/28/2011; net interest ed on 6/24/2011 Interest ed on 6/28/2011; net interest ed on 6/24/2011 Interest ed on 6/28/2011; net interest ed on 6/24/2011 Interest ed on 6/24/2011 Interest ed on 6/24/2011 Interest ed on 6/24/2011 Interest ed on 6/28/2011; net interest ed on 6/24/2011 Interest e	1,148.07	
3325 To record CO CO&DS disbuearnings wire Fund 100 G Account # 7200/310 3323 To record am	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	1,148.07	
3325 To record CO CO&DS disbuearnings wire Fund 100 G Account # 7200/310 3323 To record am provided in A	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Insert wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Interest ed on 6/24/2011. Interest ed on 6/24/2011. Interest ed on 6/24/2011 Interest ed on 6/28/2011; net interest ed on 6/24/2011 Interest ed on 6/28/2011; net interest ed on 6/24/2011 Interest ed on 6/28/2011; net interest ed on 6/24/2011 Interest ed on 6/28/2011; net interest ed on 6/24/2011 Interest ed on 6/24/2011 Interest ed on 6/24/2011 Interest ed on 6/24/2011 Interest ed on 6/28/2011; net interest ed on 6/24/2011 Interest e	1,148.07	
3325 To record CO CO&DS disbuearnings wire Fund 100 G Account # 7200/310 3323 To record am provided in A	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Insement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	1,148.07	
3325 To record CO CO&DS disbuearnings wire Fund 100 G Account # 7200/310 3323 To record amprovided in A Fund 210 D Account #	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Irsement wired on 03/18/2011 and/or 06/28/2011; net interest and on 6/24/2011. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration founts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description	1,148.07 -	
3325 Fo record CO CO&DS disbuearnings wire Fund 100 G Account # 7200/310 3323 Fo record amorovided in A Fund 210 D Account # 9200/710	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Irsement wired on 03/18/2011 and/or 06/28/2011; net interest and on 6/24/2011. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration founts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds	1,148.07 - -	
3325 To record CO CO&DS disbuearnings wire Fund 100 G Account # 7200/310 3323 To record amorovided in A Fund 210 D Account # 9200/710 9200/720	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Irsement wired on 03/18/2011 and/or 06/28/2011; net interest and on 6/24/2011. Interest ed on 6/24/2011 Interest ed on 6/24/2011; net interest ed on 6/24/2011 Interest ed on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011 Interest ed on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011 Interest ed on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011 Interest ed on 03/18/2011 Interest ed on 03/18/2011 Interest ed on 6/24/2011 Intere	1,148.07 - - -	
To record CO CO&DS disbuearnings wire Fund 100 G Account # 7200/310 3323 To record am provided in A Fund 210 D Account # 9200/710 9200/720 9200/730	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Irsement wired on 03/18/2011 and/or 06/28/2011; net interest and on 6/24/2011. Interest End on 6/24/2011. Interest End on 6/24/2011. Interest End One Mode of Principal Interest End One Mode of Principal Interest End One Mode of Company of Principal Interest Interest End One	1,148.07 - - - - -	
3325 To record CO CO&DS disbuearnings wire Fund 100 G Account # 7200/310 3323 To record amorovided in A Fund 210 D Account # 9200/710 9200/720 9200/730 2210	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Insement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Interest End on 6/24/2011. Interest End on 6/24/2011. Interest End Obscription	1,148.07 - - - - -	
3325 To record CO CO&DS disbuearnings wire Fund 100 G Account # 7200/310 3323 To record amprovided in A Fund 210 D Account # 9200/710 9200/720 9200/730 2210 3322	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Insement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Interest End on 6/24/2011. Interest End on 6/24/2011. Interest End Obscription Interest Dues and Fees Accrued Interest Payable	1,148.07 - - - - -	
To record CO CO&DS disbuted in the content of the c	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Insement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Interest End on 6/28/2011; net interest Payable CO&DS Withheld for Molecular and treasury fees. Interest End on 6/28/2011; net interest Payable CO&DS Withheld for SBE/COBI Bonds	1,148.07 - - - -	
3325 To record CO CO&DS disbuearnings wire Fund 100 G Account # 7200/310 3323 To record amprovided in A Fund 210 D Account # 9200/710 9200/720 9200/730 2210 3322 3326 To record delearnings, and	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Irsement wired on 03/18/2011 and/or 06/28/2011; net interest and on 6/24/2011. Interest End Interest End Interest End Description Professional and Technical Services CO&DS Withheld for Administration Interest End End Description Professional Administration fees as enticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest Ende Ende Ende Ende Ende Ende Ende Ende	1,148.07 - - - -	
3325 To record CO CO&DS disbuearnings wire Fund 100 G Account # 7200/310 3323 To record amprovided in A Fund 210 D Account # 9200/710 9200/720 9200/730 2210 3322 3326 To record delearnings, and	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Irsement wired on 03/18/2011 and/or 06/28/2011; net interest and on 6/24/2011. Interest End on End	- - - -	
3325 To record CO CO&DS disbuearnings wire Fund 100 G Account # 7200/310 3323 To record amprovided in A Fund 210 D Account # 9200/710 9200/720 9200/730 2210 3322 3326 To record delearnings, and	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Irsement wired on 03/18/2011 and/or 06/28/2011; net interest and on 6/24/2011. Interest End Interest End Interest End Description Professional and Technical Services CO&DS Withheld for Administration Interest End End Description Professional Administration fees as enticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest Ende Ende Ende Ende Ende Ende Ende Ende	1,148.07 - - - -	
3325 To record CO CO&DS disbuearnings wire Fund 100 G Account # 7200/310 3323 To record amprovided in A Fund 210 D Account # 9200/710 9200/720 9200/730 2210 3322 3326 To record delearnings, and Reconciliat Beginning fun	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Irsement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Interest Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Out service payments, MVLR withheld for debt service, investment of related fees. Interest Interest Payable Service: Interest Payable Accrued Interest Payable Service payments, MVLR withheld for debt service, investment of related fees.	- - - -	
To record COCO&DS disbuearnings wire Fund 100 G Account # 7200/310 3323 To record amprovided in A Fund 210 D Account # 9200/710 9200/720 9200/730 2210 3322 3326 To record delearnings, and Reconciliat Beginning fur Plus: CO&DS v	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Irsement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Interest Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Out service payments, MVLR withheld for debt service, investment of related fees. Interest Interest Payable Service: Interest Payable Accrued Interest Payable Service payments, MVLR withheld for debt service, investment of related fees.	- - - -	
To record CO CO&DS disbute arnings wire Fund 100 G Account # 7200/310 3323 To record amprovided in A Fund 210 D Account # 9200/710 9200/720 9200/730 2210 3322 3326 To record delearnings, and Reconciliat Beginning fun Plus: CO&DS w Bond interestications	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Insement wired on 03/18/2011 and/or 06/28/2011; net interest and on 6/24/2011. Interest End on 6/24/2011. Interest End on 6/24/2011. Interest End O Interest End End End End End Interest En	- - - -	
To record CO CO&DS disbute arnings wire Fund 100 G Account # 7200/310 3323 To record amprovided in A Fund 210 D Account # 9200/710 9200/720 9200/730 2210 3322 3326 To record delearnings, and Reconciliate Beginning fun Plus: CO&DS w Bond interested	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Insement wired on 03/18/2011 and/or 06/28/2011; net interest and on 6/24/2011. Interest End on 6/24/2011. Interest End on 6/24/2011. Interest End OBESCRIPTION Professional and Technical Services CO&DS Withheld for Administration Interest WILL, Section 9, Subsection (d) of the Florida Constitution. Interest Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Interest District Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Interest District Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Interest District Payable Principal Interest Payable Principal Interest District Payable Principal Interest Payable Principal Interest District Principal Interest Payable Principal Interest District Prin	- - - -	
3325 To record CO CO&DS disbute earnings wire Fund 100 G Account # 7200/310 3323 To record amprovided in A Fund 210 D Account # 9200/710 9200/720 9200/730 2210 3322 3326 To record delearnings, and Reconciliat Beginning fun Plus: CO&DS w Bond interestings. Refunded Premium Less:	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Irrsement wired on 03/18/2011 and/or 06/28/2011; net interest and on 6/24/2011. Interest End on 6/24/2011. Interest End on 6/24/2011. Interest End Description Interest End Description Interest End MVLR for Administration Interest End	- - - -	
To record CO CO&DS disbuearnings wire Fund 100 G Account # 7200/310 3323 To record amprovided in A Fund 210 D Account # 9200/710 9200/720 9200/730 2210 3322 3326 To record delearnings, and Reconciliat Beginning fun Plus: CO&DS w Bond inter Refunded Premium Less: Principal	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Irrsement wired on 03/18/2011 and/or 06/28/2011; net interest and on 6/24/2011. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Iounts withheld from MVLR for actual administration fees as Irticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest obt service payments, MVLR withheld for debt service, investment at related fees. ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR) Indoord bonds payments	- - - -	
To record CO CO&DS disbuearnings wire Fund 100 G Account # 7200/310 3323 To record amprovided in A Fund 210 D Account # 9200/710 9200/720 9200/730 2210 3322 3326 To record delearnings, and Reconciliat Beginning fun Plus: CO&DS v Bond interest elements Premium Less: Principal Interest elements	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Insement wired on 03/18/2011 and/or 06/28/2011; net interest and on 6/24/2011. Interest European Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Interest Dues and Fees Interest Dues and Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Interest Dues and Interest Interest Dues and Fees Interest Dues and Fees Interest Dues and Fees Interest Dues and Fees Interest Dues Description Interest Due	- - - -	
3325 To record CO CO&DS disbuearnings wire Fund 100 G Account # 7200/310 3323 To record amprovided in A Fund 210 D Account # 9200/710 9200/720 9200/730 2210 3322 3326 To record delearnings, and Reconciliat Beginning fur Plus: CO&DS v Bond interest of Dues and	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Insement wired on 03/18/2011 and/or 06/28/2011; net interest and on 6/24/2011. Interest European Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Interest Discription Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Interest Discription Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Interest Discription Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Interest (revenue on withheld MVLR) Interest Description Interest Dues and Fees Interest (revenue on withheld MVLR) Interest Dues and Fees Interest (revenue on withheld MVLR) Interest Dues and Fees Interest (revenue on withheld MVLR) Interest Dues and Fees Interest (revenue on withheld MVLR) Interest Dues and Fees Interest (revenue on withheld MVLR) Interest Dues and Fees Interest (revenue on withheld MVLR) Interest Dues and Fees Interest (revenue on withheld MVLR) Interest Dues and Fees Interest (revenue on withheld MVLR) Interest Dues and Fees Interest (revenue on withheld MVLR) Interest Dues and Fees Interest (revenue on withheld MVLR) Interest Dues and Fees Interest Dues	- - - -	
To record CO CO&DS disbue earnings wire Fund 100 G Account # 7200/310 3323 To record amprovided in A Fund 210 D Account # 9200/710 9200/720 9200/730 2210 3322 3326 To record delearnings, and Reconciliat Beginning fun Plus: CO&DS w Bond interest of the premium Less: Principal Interest of Dues and Payments	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Insement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Interest Ed o	- - - -	
To record CO CO&DS disbue earnings wire Fund 100 G Account # 7200/310 3323 To record amprovided in A Fund 210 D Account # 9200/710 9200/720 9200/730 2210 3322 3326 To record delearnings, and Reconciliat Beginning fun Plus: CO&DS w Bond interest of the premium Less: Principal Interest of Dues and Payments	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Insement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest obt service payments, MVLR withheld for debt service, investment direlated fees. ion of activity in fund 210, Debt Service: Indibalance as provided in prior school year withheld erest (revenue on withheld MVLR) Indibond proceeds In on refunded bonds payments expenditure If fees (fees on bond interest above) In the fees on refunded bonds (admin and underwriter fees)	- - - -	

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

<u>Credit</u>

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

Entries resulting from bond issuance and refunding:

Account #	Capital Projects, COBI Bonds		
1 1 VV	Description		
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		-
	ollege did not participate in the issuance of new bonds during FY		
2010-11.			
	Debt Service Bond Refunding		
<u>Account #</u> 9299/760	<u>Description</u> Payments to Refunded Bond Escrow Agent		
9299/700	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - under writer's discounty Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		_
3792	Premium on Sale of Refunding Bonds		_
2210	Accrued Interest Payable		-
_	or district was not impacted by the issuance of the refunding portion apital Outlay Bonds, 2010 Series A.		
rear-end e		<u>Debit</u>	Credit
	Capital Projects, CO&DS	<u>Debit</u>	CIEUIL
Account #	Description		
11XX	Cash	110,437.59	
9200/730	Dues and Fees (Administrative expense)	331.33	
3321	CO&DS Distributed	331.33	103,471.00
3325	Interest on Undistributed CO&DS		7,297.92
	D&DS disbursements, investment earnings, and treasury fees.		,,_5,,52
	ursement wired on 03/18/2011 and/or 06/28/2011; net interest		
	ed on 6/24/2011.		
_	General Fund		
<u>Fund 10</u> 0 G			
Account #	Description	10.302.30	
Account # 7200/310	<u>Description</u> Professional and Technical Services	10,302.30	10.302.30
Account # 7200/310 3323	Description	10,302.30	10,302.30
Account # 7200/310 3323 Fo record an	<u>Description</u> Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	10,302.30	10,302.30
Account # 7200/310 3323 Fo record an provided in A	<u>Description</u> Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.	10,302.30	10,302.30
Account # 7200/310 3323 Fo record an provided in A Fund 210 E	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds	10,302.30	10,302.30
Account # 7200/310 3323 Fo record an provided in # Fund 210 E Account #	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description	10,302.30 395,000.00	10,302.30
Account # 7200/310 3323 To record an provided in A Fund 210 E Account # 9200/710	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds	395,000.00	10,302.30
Account # 7200/310 3323 To record an provided in A Fund 210 E Account # 9200/710 9200/720	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal		10,302.30
Account # 7200/310 3323 To record an provided in A	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest	395,000.00 187,450.00	10,302.30
Account # 7200/310 3323 To record and provided in # Fund 210 E Account # 9200/710 9200/720 9200/730	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees	395,000.00 187,450.00	10,302.30 573,046.84
Account # 7200/310 3323 To record an orovided in # Fund 210 E Account # 9200/710 9200/720 9200/730 9210 3322 3326	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable	395,000.00 187,450.00	573,046.84 82.91
Account # 7200/310 3323 To record an orovided in A Fund 210 E Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX	Description Professional and Technical Services	395,000.00 187,450.00	573,046.84
Account # 7200/310 3323 Fo record an orovided in A Fund 210 E Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX Fo record de	Description Professional and Technical Services	395,000.00 187,450.00	573,046.84 82.91
Account # 7200/310 3323 Fo record an orovided in A Fund 210 E Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX Fo record de	Description Professional and Technical Services	395,000.00 187,450.00	573,046.84 82.91
Account # 7200/310 3323 To record an orovided in # 9200/710 9200/720 9200/730 9210 3322 3326 11XX To record departings, an	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bbt service payments, MVLR withheld for debt service, investment d related fees. Sign of activity in fund 210, Debt Service:	395,000.00 187,450.00	573,046.84 82.91 9,695.36
Account # 7200/310 3323 To record an provided in # 9200/710 9200/720 9200/730 9210 3322 3326 11XX To record departments, an reconciliate Beginning fu	Description Professional and Technical Services	395,000.00 187,450.00	\$ 573,046.84 82.91 9,695.36
Account # 7200/310 3323 To record an provided in # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record departings, an Reconciliate Beginning for Plus:	Description Professional and Technical Services	395,000.00 187,450.00	\$ 573,046.84 82.91 9,695.36
Account # 7200/310 3323 Fo record an orovided in A Fund 210 E Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX Fo record departings, an orecord departings, and elements Reconciliate Beginning for Plus: CO&DS N	Description Professional and Technical Services	395,000.00 187,450.00	\$ 573,046.84 82.91 9,695.36 108,442.08 573,046.84
Account # 7200/310 3323 Fo record an orovided in A Fund 210 E Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX Fo record detearnings, an Reconciliat Beginning fur Plus: CO&DS is Bond interessed.	Description Professional and Technical Services	395,000.00 187,450.00	\$ 573,046.84 82.91 9,695.36 108,442.08 573,046.84
Account # 7200/310 3323 Fo record and provided in A Fund 210 E Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX Fo record detearnings, and Beginning fur Plus: CO&DS variable Bond into Refunde	Description Professional and Technical Services	395,000.00 187,450.00	\$ 573,046.84 82.91 9,695.36 108,442.08 573,046.84
Account # 7200/310 3323 To record an provided in A Fund 210 E Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record departings, an elements and elements are elements and elements and elements and elements are elements are elements and elements are elements and elements are elements are elements and elements are elements and elements are elements are elements and elements are elements are elements and elements are elements are elements are elements are elements are elem	Description Professional and Technical Services	395,000.00 187,450.00	\$ 573,046.84 82.91 9,695.36 108,442.08 573,046.84
Account # 7200/310 3323 To record an provided in # 9200/710 9200/720 9200/720 9200/730 2210 3322 3326 11XX To record de earnings, an Plus: CO&DS is Bond int Refunde Premium Less:	Description Professional and Technical Services	395,000.00 187,450.00	\$ 573,046.84 82.91 9,695.36 108,442.08 573,046.84 82.91
Account # 7200/310 3323 Fo record an orovided in # 7200/710 7200/710 7200/720 7200/730 7210 73322 73326 73326 750 record determings, an electronic function for Plus: CO&DS is Bond into Refunde Premium Less: Principal	Description Professional and Technical Services	395,000.00 187,450.00	\$ 573,046.84 82.91 9,695.36 108,442.08 573,046.84 82.91 -
Account # 7200/310 3323 Fo record an orovided in # 7200/710 7200/720 7200/720 7200/730 7210 73322 73326 750 record determings, an elementary for the plus: CO&DS or Bond into Refunde Premium Less: Principal Interest	Description Professional and Technical Services	395,000.00 187,450.00	\$ 573,046.84 82.91
Account # 7200/310 3323 Fo record an orovided in # 7200/710 7200/720 7200/730 7210 7322 7326 7322 7326 750 record detearnings, an elementary for the plus: CO&DS of Bond into Refunde Premium Less: Principal Interest Dues and	Description Professional and Technical Services	395,000.00 187,450.00	\$ 573,046.84 82.91 9,695.36 108,442.08 573,046.84 82.91 - - 395,000.00 187,450.00
Account # 7200/310 3323 Fo record an orovided in # 9200/710 9200/720 9200/730 9210 3322 3326 11XX Fo record detearnings, an elementary further second interest Dues an Payment	Description Professional and Technical Services	395,000.00 187,450.00	\$ 573,046.84 82.91 9,695.36 108,442.08 573,046.84 82.91 - - 395,000.00 187,450.00

is the district's/college's responsibility to reconcile debt service fund balance to this statement.

Credit

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

Entries resulting from bond issuance and refunding:

Account # 11XX 9200/730	Capital Projects, COBI Bonds		
	Description		
a200/730	Cash	-	
-	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 District or Co	Premium on Sale of Bonds ollege did not participate in the issuance of new bonds during FY		-
2010-11.	niege did not participate in the issuance of new bonds during F1		
	Debt Service Bond Refunding		
Account #	Description		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable		-
_	or district was not impacted by the issuance of the refunding portion apital Outlay Bonds, 2010 Series A.		
Year-end e	ntries:	<u>Debit</u>	Credit
Fund 360 C	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	102,171.69	
9200/730	Dues and Fees (Administrative expense)	314.17	
3321	CO&DS Distributed		95,566.00
3325	Interest on Undistributed CO&DS		6,919.86
	0&DS disbursements, investment earnings, and treasury fees.		
	ursement wired on 03/18/2011 and/or 06/28/2011; net interest		
_	ed on 6/24/2011.		
Fund 100 (General Fund		
Account #	Description		
7200/310	Professional and Technical Services	9,418.50	
3323 Ta wa sa wali a w	CO&DS Withheld for Administration		9,418.50
	nounts withheld from MVLR for actual administration fees as		
	Article XII, Section 9, Subsection (d) of the Florida Constitution.		
	Debt Service, SBE/COBI Bonds		
Account #	Description Rederantian of Principal	260 000 00	
9200/710	Redemption of Principal	360,000.00	
	Interest Dues and Foos	171,450.00	
9200/720	Dues and Fees	342.29	
9200/720 9200/730	Accrued Interest Pavable		
9200/720 9200/730 2210	Accrued Interest Payable CO&DS Withheld for SBF/COBI Bonds	-	522 Q15 <u>4</u> ∩
9200/720 9200/730 2210 3322	CO&DS Withheld for SBE/COBI Bonds	-	
9200/720 9200/730 2210 3322 3326		-	75.66
9200/720 9200/730 2210 3322 3326 11XX	CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest	-	522,915.40 75.66 8,801.23
9200/720 9200/730 2210 3322 3326 11XX To record de	CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash	-	75.66
9200/720 9200/730 2210 3322 3326 11XX To record de earnings, an	CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bt service payments, MVLR withheld for debt service, investment	-	75.66
9200/720 9200/730 2210 3322 3326 11XX To record de earnings, an Reconciliat Beginning fu	CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bt service payments, MVLR withheld for debt service, investment d related fees.	-	\$ 75.66 8,801.23
9200/720 9200/730 2210 3322 3326 11XX To record de earnings, an Reconciliat Beginning fu	CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bbt service payments, MVLR withheld for debt service, investment d related fees. Sion of activity in fund 210, Debt Service: and balance as provided in prior school year	-	\$ 75.66 8,801.23 97,085.03
9200/720 9200/730 2210 3322 3326 11XX To record deearnings, an Reconciliate Beginning fur Plus:	CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bbt service payments, MVLR withheld for debt service, investment d related fees. Sion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld	-	\$ 75.66 8,801.23 97,085.03 522,915.40
9200/720 9200/730 2210 3322 3326 11XX To record deearnings, an Reconciliat Beginning fu Plus: CO&DS Bond int	CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bt service payments, MVLR withheld for debt service, investment d related fees. Sion of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld erest (revenue on withheld MVLR)	-	\$ 75.66 8,801.23 97,085.03 522,915.40
9200/720 9200/730 2210 3322 3326 11XX To record deearnings, an Reconciliat Beginning fu Plus: CO&DS S Bond int Refunde	CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bbt service payments, MVLR withheld for debt service, investment d related fees. Sion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds	-	\$ 75.66 8,801.23 97,085.03 522,915.40
9200/720 9200/730 2210 3322 3326 11XX To record deearnings, an Reconciliat Beginning fu Plus: CO&DS Bond int Refunde Premium	CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bt service payments, MVLR withheld for debt service, investment d related fees. Sion of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld erest (revenue on withheld MVLR)	-	\$ 75.66 8,801.23 97,085.03 522,915.40
9200/720 9200/730 2210 3322 3326 11XX To record de earnings, an Reconciliat Beginning fu Plus:	CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bt service payments, MVLR withheld for debt service, investment d related fees. ion of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds	-	\$ 75.66 8,801.23 97,085.03 522,915.40 75.66
9200/720 9200/730 9210 3322 3326 11XX To record deearnings, an Reconciliate Beginning fur Plus: CO&DS or Bond interesting the Premium Less: Principal	CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bbt service payments, MVLR withheld for debt service, investment d related fees. cion of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds payments	-	\$ 75.66 8,801.23 97,085.03 522,915.40 75.66 - - 360,000.00
9200/720 9200/730 9210 3322 3326 11XX To record deearnings, an Reconciliat Beginning fur Plus: CO&DS or Bond into Refunder Premium Less: Principal Interest	CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bbt service payments, MVLR withheld for debt service, investment d related fees. cion of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds payments expenditure		\$ 75.66 8,801.23 97,085.03 522,915.40 75.66 - - 360,000.00 171,450.00
9200/720 9200/730 9210 3322 3326 11XX To record deearnings, an Reconciliate Beginning fur Plus: CO&DS or Bond int Refunde Premium Less: Principal Interest Dues an	CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bbt service payments, MVLR withheld for debt service, investment d related fees. cion of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds payments		\$ 75.66 8,801.23 97,085.03 522,915.40 75.66 - - 360,000.00 171,450.00
9200/720 9200/730 9210 3322 3326 11XX To record deearnings, an Reconciliate Beginning fur Plus: CO&DS Bond int Refunde Premium Less: Principal Interest Dues an Payment	CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bbt service payments, MVLR withheld for debt service, investment d related fees. cion of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds payments expenditure d fees (fees on bond interest above)		\$ 75.66

is the district's/college's responsibility to reconcile debt service fund balance to this statement.

Credit

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

Entries resulting from bond issuance and refunding:

	Capital Projects, COBI Bonds			
Account #	<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 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds			-
	ollege did not participate in the issuance of new bonds during FY			-
2010-11.	niege did not participate in the issuance of new bonds during in			
	Debt Service Bond Refunding			
Account #	Description Description			
9299/760	Payments to Refunded Bond Escrow Agent	-		
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-		
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-		
3715	Sale of Refunding Bonds			-
3792	Premium on Sale of Refunding Bonds			-
2210	Accrued Interest Payable			-
_	or district was not impacted by the issuance of the refunding portion apital Outlay Bonds, 2010 Series A.			
Year-end e	ntries:	<u>Debit</u>		Credit
und 360 C	Capital Projects, CO&DS			
Account #	Description			
11XX	Cash	423,730.03		
9200/730	Dues and Fees (Administrative expense)	725.43		
3321	CO&DS Distributed			408,477.00
325	Interest on Undistributed CO&DS			15,978.46
	0&DS disbursements, investment earnings, and treasury fees.			
	ursement wired on 03/18/2011 and/or 06/28/2011; net interest			
_	ed on 6/24/2011.			
	General Fund			
Account #	Description			
7200/310	Professional and Technical Services	20,960.25		e -
3323	CO&DS Withheld for Administration			20,960.25
	nounts withheld from MVLR for actual administration fees as			
	Article XII, Section 9, Subsection (d) of the Florida Constitution.			
	Debt Service, SBE/COBI Bonds			
Account #	<u>Description</u>			
9200/710	Redemption of Principal	705,000.00		
9200/720	Interest	280,240.00		
コンハハ/フマハ	Dues and Fees	633.59		
-	Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	-		067.042.00
2210	LUMUS WHITHAM FOR SBETLUBL BONDS			967,913.09
2210 3322				
2210 3322 3326	SBE/COBI Bond Interest			
2210 3322 3326 11XX	SBE/COBI Bond Interest Cash			140.04 17,820.46
2210 3322 3326 11XX To record de	SBE/COBI Bond Interest			
2210 3322 3326 11XX To record de earnings, an	SBE/COBI Bond Interest Cash bbt service payments, MVLR withheld for debt service, investment d related fees.			
2210 3322 3326 11XX To record de earnings, an	SBE/COBI Bond Interest Cash bbt service payments, MVLR withheld for debt service, investment d related fees. cion of activity in fund 210, Debt Service:		<u> </u>	17,820.46
2210 3322 3326 11XX Fo record de earnings, an	SBE/COBI Bond Interest Cash bbt service payments, MVLR withheld for debt service, investment d related fees.		\$	17,820.46
2210 3322 3326 11XX Fo record de earnings, an Reconciliat Beginning fu	SBE/COBI Bond Interest Cash bbt service payments, MVLR withheld for debt service, investment d related fees. cion of activity in fund 210, Debt Service: nd balance as provided in prior school year		\$	17,820.46
2210 3322 3326 11XX Fo record decennings, an Reconciliat Beginning fu Plus: CO&DS N	SBE/COBI Bond Interest Cash bbt service payments, MVLR withheld for debt service, investment d related fees. cion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR)		\$	17,820.46 158,636.19 967,913.09
2210 3322 3326 11XX Fo record decennings, an Reconciliat Beginning fu Plus: CO&DS v Bond int Refunde	SBE/COBI Bond Interest Cash bbt service payments, MVLR withheld for debt service, investment d related fees. cion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds		\$	17,820.46 158,636.19 967,913.09
2210 3322 3326 11XX To record decennings, an Reconciliat Beginning fu Plus: CO&DS v Bond int Refunde	SBE/COBI Bond Interest Cash bbt service payments, MVLR withheld for debt service, investment d related fees. cion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR)		\$	17,820.46 158,636.19 967,913.09
2210 3322 3326 11XX To record decarnings, an Reconciliat Beginning fur Plus: CO&DS v Bond int Refunde Premium Less:	SBE/COBI Bond Interest Cash bbt service payments, MVLR withheld for debt service, investment d related fees. cion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds		\$	17,820.46 158,636.19 967,913.09 140.04
2210 3322 3326 11XX To record decarnings, an Reconciliat Beginning fu Plus: CO&DS v Bond int Refunde Premium Less: Principal	SBE/COBI Bond Interest Cash bbt service payments, MVLR withheld for debt service, investment d related fees. cion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds payments		\$	17,820.46 158,636.19 967,913.09 140.04 - - 705,000.00
2210 3322 3326 11XX Fo record decennings, an Reconciliat Beginning fur Plus: CO&DS or Bond int Refunde Premium Less: Principal Interest	SBE/COBI Bond Interest Cash bbt service payments, MVLR withheld for debt service, investment d related fees. cion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds payments expenditure		\$	17,820.46 158,636.19 967,913.09 140.04 - - 705,000.00 280,240.00
Reconciliat Beginning fu Plus: CO&DS Bond int Refunde Premium Less: Principal Interest Dues an	SBE/COBI Bond Interest Cash bbt service payments, MVLR withheld for debt service, investment d related fees. cion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds payments expenditure d fees (fees on bond interest above)		\$	17,820.46 158,636.19 967,913.09 140.04 - - 705,000.00 280,240.00
2210 3322 3326 11XX Fo record decennings, an example of the exampl	SBE/COBI Bond Interest Cash bbt service payments, MVLR withheld for debt service, investment d related fees. cion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds payments expenditure d fees (fees on bond interest above) cs to refunded bonds escrow agent		\$	17,820.46 158,636.19 967,913.09 140.04 - - 705,000.00 280,240.00
2210 3322 3326 11XX Fo record decennings, an example of the exampl	SBE/COBI Bond Interest Cash abt service payments, MVLR withheld for debt service, investment developed related fees. Sion of activity in fund 210, Debt Service: India balance as provided in prior school year Withheld erest (revenue on withheld MVLR) dependent bonds for on refunded bonds payments expenditure fees (fees on bond interest above) state of the service of the s		\$	

is the district's/college's responsibility to reconcile debt service fund balance to this statement.

Credit

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

Entries resulting from bond issuance and refunding:

<u>Fund 310 C</u>	apital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	Illege did not participate in the issuance of new bonds during FY		-
2010-11.	niege did not participate in the issuance of new bonds during in		
und 210 E	ebt Service Bond Refunding		
Account #	Description		
9299/760	Payments to Refunded Bond Escrow Agent	-	
200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
210	Accrued Interest Payable		-
_	or district was not impacted by the issuance of the refunding portion apital Outlay Bonds, 2010 Series A.		
		Dakit	Cuadit
rear-end e		<u>Debit</u>	<u>Credit</u>
	apital Projects, CO&DS		
Account #	Description		
11XX	Cash Dues and Face (Administrative gureenes)	703,727.09	
)200/730 2331	Dues and Fees (Administrative expense) CO&DS Distributed	903.22	694 726 00
3321 3325			684,736.00
	Interest on Undistributed CO&DS		19,894.31
o record CC	יססט עופטער אוועפאווופווג פארוווועג, and treasury tees.		
טאיף אילףי			
	ursement wired on 03/18/2011 and/or 06/28/2011; net interest		
arnings wire	ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011.		
earnings wire Fund 100 G	ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. ieneral Fund		
earnings wird Fund 100 G Account #	ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. ieneral Fund Description	26.345.04	
earnings wird Fund 100 G Account # 7200/310	ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. ieneral Fund	26,345.04	26,345.04
earnings wire Fund 100 G Account # 7200/310 3323	ed on 6/24/2011. Seneral Fund Description Professional and Technical Services	26,345.04	26,345.04
earnings wire Fund 100 G account # 1200/310 1323 To record an	ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. ieneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	26,345.04	26,345.04
earnings wire Fund 100 G Account # 200/310 323 To record and a provided in A	ed on 6/24/2011. ieneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	26,345.04	26,345.04
earnings wire Fund 100 G Account # 7200/310 3323 Fo record an orovided in # Fund 210 D Account #	presement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Seeneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Sebt Service, SBE/COBI Bonds Description	,	26,345.04
earnings wire Fund 100 G Account # Z200/310 Z323 To record an arrovided in Account # Z200/710	presement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Seneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Sebt Service, SBE/COBI Bonds Description Redemption of Principal	745,000.00	26,345.04
earnings wire Fund 100 G Account # 7200/310 8323 Fo record an orovided in A Fund 210 D Account # 9200/710 9200/720	presement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Seneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Sebt Service, SBE/COBI Bonds Description Redemption of Principal Interest	745,000.00 318,750.00	26,345.04
earnings wire Fund 100 G Account # 7200/310 8323 To record an Provided in A Fund 210 D Account # 7200/710 9200/720 9200/730	presement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Seneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Sebt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees	745,000.00	26,345.04
earnings wire Fund 100 G Account # 7200/310 8323 To record an Provided in A Fund 210 D Account # 7200/710 7200/720 7200/730 7210	presement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Seneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Sebt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable	745,000.00 318,750.00	
earnings wire Fund 100 G Account # 7200/310 8323 Fo record an Provided in A Fund 210 E Account # 7200/710 7200/720 7200/730 7210 7322	presement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	745,000.00 318,750.00	1,045,254.70
earnings wire Fund 100 G Account # 7200/310 8323 Fo record an Provided in # 8200/710 8200/720 8200/730 8322 8326	presement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Seneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Sebt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable	745,000.00 318,750.00	1,045,254.70 151.23
arnings wire arnings wire and 100 G account # 200/310 323 To record an arovided in # account # 200/710 200/720 200/730 210 322 326 1XX	presement wired on 03/18/2011 and/or 06/28/2011; net interest and on 6/24/2011. peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest	745,000.00 318,750.00	1,045,254.70 151.23
arnings wire arnings wire and 100 G account # 200/310 323 for ecord and arovided in # account # 200/710 200/720 200/730 210 322 326 1XX for ecord de	presement wired on 03/18/2011 and/or 06/28/2011; net interest and on 6/24/2011. peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash	745,000.00 318,750.00	1,045,254.70 151.23
earnings wire Fund 100 G Account # 7200/310 3323 Fo record an orovided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9210 9322 9326 91XX Fo record decearnings, and	presement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bt service payments, MVLR withheld for debt service, investment	745,000.00 318,750.00	1,045,254.70 151.23
earnings wire Fund 100 G Account # 2000/310 3323 To record an Provided in A Fund 210 E Account # 2000/710 2000/720 2000/730 2210 3322 3326 1XX To record de Parnings, an Reconciliat Beginning fu	presement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bt service payments, MVLR withheld for debt service, investment direlated fees.	745,000.00 318,750.00	\$ 1,045,254.70 151.23 19,028.29
earnings wire Fund 100 G Account # 7200/310 8323 To record an Provided in A Fund 210 E Account # 7200/710 7200/720 7200/730 7210 7322 7326 71XX To record de Parnings, an Reconciliat Reginning fur Plus:	Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bt service payments, MVLR withheld for debt service, investment d related fees. It ion of activity in fund 210, Debt Service: Indianal Service Service in the interest of the company of the service in	745,000.00 318,750.00	\$ 1,045,254.70 151.23 19,028.29 185,912.83
earnings wire Fund 100 G Account # 7200/310 323 To record an Provided in # 7200/710 7200/720 7200/730 7210 7322 7326 7326 7327 7326 7327 7328 7328 7328 7328 7328 7328 7328	resement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. reneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Rebt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bt service payments, MVLR withheld for debt service, investment d related fees. ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year	745,000.00 318,750.00	\$ 1,045,254.70 151.23 19,028.29 185,912.83 1,045,254.70
earnings wire Fund 100 G Account # 7200/310 B323 Fo record an orovided in A Fund 210 D Account # 7200/710 P200/720 P200/730 P210 P322 P326 P327 P328 P328 P328 P328 P328 P328 P328 P328	Insert wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Interest Ed on Ed o	745,000.00 318,750.00	\$ 1,045,254.70 151.23 19,028.29 185,912.83 1,045,254.70
earnings wire Fund 100 G Account # 7200/310 3323 Fo record an orovided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9210 9322 9326 91XX Fo record decearnings, and Reconciliat Beginning fur Plus: CO&DS v Bond into	Arsement wired on 03/18/2011 and/or 06/28/2011; net interest and on 6/24/2011. Ideneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Identification Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bt service payments, MVLR withheld for debt service, investment direlated fees. Identification Interest Indiana Bond Interest Cash Interest Indiana Bond Interest I	745,000.00 318,750.00	\$ 1,045,254.70 151.23 19,028.29 185,912.83 1,045,254.70
earnings wire Fund 100 G Account # 7200/310 3323 Fo record an Provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9210 9322 9326 11XX Fo record de Parnings, an Reconciliat Beginning fu Plus: CO&DS v Bond inte Refunde Premium	Insert wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Interest Ed on Ed o	745,000.00 318,750.00	\$ 1,045,254.70 151.23 19,028.29 185,912.83 1,045,254.70
earnings wire Fund 100 G Account # 7200/310 3323 Fo record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9210 9322 9326 11XX Fo record decearnings, and Reconciliat Beginning fur Plus: CO&DS to Bond into Refunde Premium Less:	Arsement wired on 03/18/2011 and/or 06/28/2011; net interest and on 6/24/2011. Ideneral Fund Description Professional and Technical Services CO&DS Withheld for Administration and administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Identical Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bt service payments, MVLR withheld for debt service, investment direlated fees. Identical Service: Indication of activity in fund 210, Debt Service: In	745,000.00 318,750.00	\$ 1,045,254.70 151.23 19,028.29 185,912.83 1,045,254.70 151.23
earnings wire Fund 100 G Account # 7200/310 B323 Fo record an Provided in A Fund 210 E Account # 7200/710 P200/720 P200/730 P210 B322 B326 P210 B322 B326 P210 B322 B326 P210 B322 B326 P320 B322 B326 P320 B322 B326 B326	arsement wired on 03/18/2011 and/or 06/28/2011; net interest and on 6/24/2011. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bt service payments, MVLR withheld for debt service, investment d related fees. ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bt service payments, MVLR withheld for debt service, investment d related fees. ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld Description Interest Payable Inter	745,000.00 318,750.00	\$ 1,045,254.70 151.23 19,028.29 185,912.83 1,045,254.70 151.23
earnings wire Fund 100 G Account # 7200/310 B323 Fo record an Provided in A Fund 210 E Account # 7200/710 P200/720 P200/730 P210 B322 B326 B326 B326 B326 B326 B326 B326	arsement wired on 03/18/2011 and/or 06/28/2011; net interest and on 6/24/2011. Description Professional and Technical Services CO&DS Withheld for Administration Tounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bt service payments, MVLR withheld for debt service, investment d related fees. Description Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Cosh Description Osciption	745,000.00 318,750.00	\$ 26,345.04 1,045,254.70
earnings wire Fund 100 G Account # 7200/310 3323 Fo record an Provided in A Fund 210 E Account # 7200/710 7200/720 7200/730 7210 7322 7326 7322 7326 7322 7326 7322 7326 7322 7326 7322 7326 7322 7326 7322 7326 7322 7326 7322 7326 7322 7326 7322 7326 7322 7326 7322 7326 7322 7326 7322 7326 7322 7326 7322 7322	arsement wired on 03/18/2011 and/or 06/28/2011; net interest and on 6/24/2011. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bt service payments, MVLR withheld for debt service, investment d related fees. ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bt service payments, MVLR withheld for debt service, investment d related fees. ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld Description Interest Payable Inter	745,000.00 318,750.00	\$ 1,045,254.70 151.23 19,028.29 185,912.83 1,045,254.70 151.23 - - 745,000.00 318,750.00
earnings wire Fund 100 G Account # 7200/310 3323 Fo record an provided in A Fund 210 E Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX Fo record de earnings, and Reconciliate Beginning fur Plus: CO&DS v Bond interest Dues and Payment	arsement wired on 03/18/2011 and/or 06/28/2011; net interest and on 6/24/2011. Description Professional and Technical Services CO&DS Withheld for Administration Tounts withheld from MVLR for actual administration fees as a viticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bt service payments, MVLR withheld for debt service, investment direlated fees. Description Interest Dues and Fees Accrued Interest Payable Co&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Cosh Description Output Description Output Description Output Description Output Output Description Output Output Description Output Output Output Description Output	745,000.00 318,750.00	\$ 1,045,254.70 151.23 19,028.29 185,912.83 1,045,254.70 151.23 - - 745,000.00 318,750.00

is the district's/college's responsibility to reconcile debt service fund balance to this statement.

Credit

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

Entries resulting from bond issuance and refunding:

	Capital Projects, COBI Bonds		
	Description		
Account #	<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 Co	ollege did not participate in the issuance of new bonds during FY		
2010-11.			
und 210 D	Debt Service Bond Refunding		
Account #	Description		
9299/760			
	Payments to Refunded Bond Escrow Agent	-	
200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable		_
.210	Actived Interest Layusie		
_	or district was not impacted by the issuance of the refunding portion apital Outlay Bonds, 2010 Series A.		
/d		Dabit	C 414
ear-end e		<u>Debit</u>	<u>Credit</u>
<u>-und 360 C</u>	Capital Projects, CO&DS		
Account #	<u>Description</u>		
1XX	Cash	73,969.90	
200/730	Dues and Fees (Administrative expense)	199.84	
3321	CO&DS Distributed	255.0	69,768.00
J_1	CORDS DISTIBUTED		•
225	Internation the distributed COODC		4 401 74
	Interest on Undistributed CO&DS		4,401.74
	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.		4,401.74
To record CC	D&DS disbursements, investment earnings, and treasury fees.		4,401.74
To record CC	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest		4,401.74
To record CC CO&DS disbuerarnings wire	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011.		4,401.74
To record CC CO&DS disbuearnings wire	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest		4,401.74
To record CC CO&DS disbuernings wire Fund 100 G	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund		4,401.74
To record CC CO&DS disbue Parnings wire Fund 100 G Account #	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description	5 176 5 3	4,401.74
To record CC CO&DS disbuernings wire Fund 100 G Account # 7200/310	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services	5,176.53	·
To record CC CO&DS disbuernings wire Fund 100 G Account # 7200/310 3323	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration	5,176.53	4,401.74 5,176.53
To record CC CO&DS disbuernings wire Fund 100 G Account # 7200/310 8323 To record an	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	5,176.53	·
To record CC CO&DS disbuernings wire Fund 100 G Account # 7200/310 8323 To record an	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration	5,176.53	·
To record CC CO&DS disbuernings wire Fund 100 G Account # 7200/310 8323 To record an	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.	5,176.53	·
To record CC CO&DS disbuernings wire Fund 100 G Account # 7200/310 8323 To record an provided in A	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds	5,176.53	·
To record CC CO&DS disbuernings wire Fund 100 G Account # 7200/310 8323 To record amorovided in A Fund 210 D Account #	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description		·
To record CC CO&DS disbuernings wire Fund 100 G Account # 7200/310 8323 To record and provided in A Fund 210 D Account # 9200/710	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal	195,000.00	·
To record CC CO&DS disbustarnings wire Fund 100 G Account # 7200/310 8323 To record an provided in A Fund 210 D Account # 9200/710 9200/720	D&DS disbursements, investment earnings, and treasury fees. sursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest	195,000.00 80,000.00	·
To record CC CO&DS disbustarnings wire Fund 100 G Account # 7200/310 8323 To record an provided in A Fund 210 D Account # 9200/710 9200/720	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal	195,000.00	·
To record CC CO&DS disbuernings wire Fund 100 G Account # 7200/310 3323 To record and provided in A Fund 210 D Account # 9200/710 9200/720 9200/730	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees	195,000.00 80,000.00	·
To record CC CO&DS disbusternings wire Fund 100 G Account # 200/310 323 To record and provided in A Fund 210 D Account # 200/710 200/720 200/730 2210	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable	195,000.00 80,000.00	5,176.53
To record CC CO&DS disbustarnings wire Fund 100 G Account # 2000/310 3223 To record and provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9210 9322	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	195,000.00 80,000.00	5,176.53 270,157.78
To record CC CO&DS disbustarnings wire Fund 100 G Account # (200/310 (323) To record and provided in A Fund 210 D (200/710 (200/720 (200/730 (210) (322) (326)	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest	195,000.00 80,000.00	5,176.53 270,157.78 39.09
To record CC CO&DS disbustarnings wire Fund 100 G Account # (200/310 (323) To record and provided in A Fund 210 D (200/710 (200/720 (200/730 (210) (322) (326) (1XX)	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash	195,000.00 80,000.00	5,176.53 270,157.78
To record CC CO&DS disbustarnings wire Fund 100 G CCCOUNT # (200/310 (323) To record and provided in A Fund 210 D (CCCOUNT # (200/710 (200/720 (200/730 (210) (322) (326) (1XX) To record de	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash ebt service payments, MVLR withheld for debt service, investment	195,000.00 80,000.00	5,176.53 270,157.78 39.09
To record CC CO&DS disbustarnings wire Fund 100 G Account # 7200/310 8323 To record and provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9210 9322 9326 91XX To record de	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash	195,000.00 80,000.00	5,176.53 270,157.78 39.09
Fo record CCCO&DS disbuerings wire Fund 100 G Account # 7200/310 8323 Fo record amorovided in AF Fund 210 D Account # 9200/710 9200/720 9200/730 9210 9322 9326 91XX Fo record decemnings, and	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash ebt service payments, MVLR withheld for debt service, investment d related fees.	195,000.00 80,000.00	5,176.53 270,157.78 39.09
CO&DS disbue earnings wire earnings wire earnings wire earnings wire earnings wire earnings, and earnings, e	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash ebt service payments, MVLR withheld for debt service, investment and related fees. Lion of activity in fund 210, Debt Service:	195,000.00 80,000.00 176.85	5,176.53 270,157.78 39.09 4,979.98
To record CC CO&DS disbustarnings wire Fund 100 G Account # 2000/310 3223 To record and Provided in A Fund 210 D Account # 2000/710 2000/720 2200/730 2210 322 326 .1XX To record desarnings, and Reconciliate Reginning fu	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash ebt service payments, MVLR withheld for debt service, investment d related fees.	195,000.00 80,000.00 176.85	5,176.53 270,157.78 39.09 4,979.98
To record CC CO&DS disbustarnings wire Fund 100 G Account # 2000/310 3223 To record and Provided in A Fund 210 D Account # 2000/710 2000/720 2200/730 2210 3226 3226 3236 1XX To record desarnings, and Reconciliat Beginning fur Plus:	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash ebt service payments, MVLR withheld for debt service, investment direlated fees. Lion of activity in fund 210, Debt Service: und balance as provided in prior school year	195,000.00 80,000.00 176.85	5,176.53 270,157.78 39.09 4,979.98 47,555.89
To record CCCO&DS disbustantings wire Fund 100 GACCOUNT # (200/310 B) ACCOUNT # (200/710 B) ACCOUNT # (200/710 B) ACCOUNT # (200/730	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash ebt service payments, MVLR withheld for debt service, investment drelated fees. Lion of activity in fund 210, Debt Service: und balance as provided in prior school year	195,000.00 80,000.00 176.85	270,157.78 39.09 4,979.98 47,555.89 270,157.78
To record CCCO&DS disbustarnings wire Fund 100 G ACCOUNT # 1200/310 G ACCOUNT # 1200/710 G ACCOUNT # 1200/720 G ACCOUNT # 1200/730 G AC	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash ebt service payments, MVLR withheld for debt service, investment d related fees. Lion of activity in fund 210, Debt Service: und balance as provided in prior school year withheld erest (revenue on withheld MVLR)	195,000.00 80,000.00 176.85	5,176.53 270,157.78 39.09 4,979.98 47,555.89
To record CCCO&DS disbustantings wire Fund 100 GACCOUNT # 7200/310 B323 To record amprovided in AFUND 10200/710 B200/720 B200/730 B2210 B322 B326 B1XX To record determings, and Reconciliat Beginning fur Plus: CO&DS WARD BOOK BOOK BOOK BOOK BOOK BOOK BOOK BOO	D&DS disbursements, investment earnings, and treasury fees. Bursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Beneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Ebt service payments, MVLR withheld for debt service, investment direlated fees. Lion of activity in fund 210, Debt Service: und balance as provided in prior school year withheld Berest (revenue on withheld MVLR) and bond proceeds	195,000.00 80,000.00 176.85	270,157.78 39.09 4,979.98 47,555.89 270,157.78
To record CCCO&DS disbustantings wire Fund 100 GACCOUNT # 7200/310 B323 To record amprovided in AFUND 10200/710 B200/720 B200/730 B2210 B322 B326 B1XX To record determings, and Reconciliat Beginning fur Plus: CO&DS WARD BOOK BOOK BOOK BOOK BOOK BOOK BOOK BOO	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash ebt service payments, MVLR withheld for debt service, investment d related fees. Lion of activity in fund 210, Debt Service: und balance as provided in prior school year withheld erest (revenue on withheld MVLR)	195,000.00 80,000.00 176.85	270,157.78 39.09 4,979.98 47,555.89 270,157.78
Fo record CCCO&DS disbuerings wire Fund 100 G Account # 7200/310 8323 Fo record and provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9210 9322 9326 91XX Fo record decemings, and provided in G Beginning fur Plus: CO&DS v Bond into Refunder Premium	D&DS disbursements, investment earnings, and treasury fees. Bursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Beneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Ebt service payments, MVLR withheld for debt service, investment direlated fees. Lion of activity in fund 210, Debt Service: and balance as provided in prior school year withheld Berest (revenue on withheld MVLR) and bond proceeds	195,000.00 80,000.00 176.85	270,157.78 39.09 4,979.98 47,555.89 270,157.78
To record CCCO&DS disbustantings wire Fund 100 GACCOUNT # 7200/310 B323 To record an provided in AFUND 1000/710 B200/710 B200/720 B200/730 B210 B322 B326 B1XX To record determings, and Plus: CO&DS was Bond into Refunder Premium Less:	D&DS disbursements, investment earnings, and treasury fees. Dursement wired on 03/18/2011 and/or 06/28/2011; net interest and on 6/24/2011. Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Ebt service payments, MVLR withheld for debt service, investment direlated fees. Lion of activity in fund 210, Debt Service: Withheld Derest (revenue on withheld MVLR) Debt Derest (revenue on withheld MVLR)	195,000.00 80,000.00 176.85	270,157.78 39.09 4,979.98 47,555.89 270,157.78 39.09
To record CCCO&DS disbustantings wire Fund 100 GACCOUNT # 7200/310 B323 To record an provided in AFUND 1000/710 B200/710 B200/730 B210 B322 B326 B1XX To record determings, and Plus: CO&DS was Bond into Refunded Premium Less: Principal	D&DS disbursements, investment earnings, and treasury fees. Jursement wired on 03/18/2011 and/or 06/28/2011; net interest and on 6/24/2011. Justice of on 6/24/2011. Justic	195,000.00 80,000.00 176.85	5,176.53 270,157.78 39.09 4,979.98 47,555.89 270,157.78 39.09 - - 195,000.00
To record CCCO&DS disbustantings wire Fund 100 GCCOUNT # 7200/310 GS23 To record an provided in A Fund 210 DCCCOUNT # 7200/710 GS20/730 GS210 GS22 GS326 GS24 GS25 GS25 GS25 GS25 GS25 GS25 GS25 GS25	D&DS disbursements, investment earnings, and treasury fees. Jursement wired on 03/18/2011 and/or 06/28/2011; net interest and on 6/24/2011. Jeneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash ebt service payments, MVLR withheld for debt service, investment direlated fees. Lion of activity in fund 210, Debt Service: Jurd balance as provided in prior school year Withheld Jerest (revenue on withheld MVLR) Jud bond proceeds Jud on refunded bonds	195,000.00 80,000.00 176.85	5,176.53 270,157.78 39.09 4,979.98 47,555.89 270,157.78 39.09 - - 195,000.00 80,000.00
To record CCCO&DS disbuerings wire Fund 100 G Account # 7200/310 3323 To record and provided in Account # 9200/710 9200/720 9200/730 9210 9322 9326 91XX To record decemings, and provided in Account # 9200/730 9	D&DS disbursements, investment earnings, and treasury fees. Jursement wired on 03/18/2011 and/or 06/28/2011; net interest and on 6/24/2011. Justice of on 6/24/2011. Justic	195,000.00 80,000.00 176.85	5,176.53 270,157.78 39.09 4,979.98 47,555.89 270,157.78 39.09 - - 195,000.00
Fo record CCCO&DS disbuerings wire Fund 100 G Account # 7200/310 3323 Fo record amprovided in Account # 9200/710 9200/720 9200/730 9210 9322 9326 9326 9326 9327 9328 9328 9329 9329 9320 93210 9322 9322 9322 9322 9322 9322 9322 932	D&DS disbursements, investment earnings, and treasury fees. Bursement wired on 03/18/2011 and/or 06/28/2011; net interest and on 6/24/2011. Beneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Brounds withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash abt service payments, MVLR withheld for debt service, investment direlated fees. Lition of activity in fund 210, Debt Service: Indibalance as provided in prior school year withheld erest (revenue on withheld MVLR) and bond proceeds non refunded bonds I payments expenditure difees (fees on bond interest above)	195,000.00 80,000.00 176.85	5,176.53 270,157.78 39.09 4,979.98 47,555.89 270,157.78 39.09 - - 195,000.00 80,000.00
Fo record CCCO&DS disbuerings wire Fund 100 G Account # 7200/310 3323 Fo record amprovided in AF Fund 210 D Account # 7200/720 7200/730 7210 7322 7326 7322 7326 750 record decembers, and Reconciliate Reginning fund Plus: CO&DS v Bond interest Dues and Payment	D&DS disbursements, investment earnings, and treasury fees. Bursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Beneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash ebt service payments, MVLR withheld for debt service, investment and related fees. Lion of activity in fund 210, Debt Service: und balance as provided in prior school year withheld lerest (revenue on withheld MVLR) and bond proceeds on on refunded bonds I payments expenditure di fees (fees on bond interest above) ts to refunded bonds escrow agent	195,000.00 80,000.00 176.85	5,176.53 270,157.78 39.09 4,979.98 47,555.89 270,157.78 39.09 - - 195,000.00 80,000.00
To record CCCO&DS disbustantings wire Fund 100 GACCOUNT # (200/310 B) (200/710 B) (200/720 B) (200/730 B) (210 B) (200/730 B) (210 B) (200/730 B) (200	D&DS disbursements, investment earnings, and treasury fees. Jursement wired on 03/18/2011 and/or 06/28/2011; net interest and on 6/24/2011. Jeneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Jurnounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Lebt service payments, MVLR withheld for debt service, investment and related fees. Lition of activity in fund 210, Debt Service: withheld Literest (revenue on withheld MVLR) and balance as provided in prior school year withheld Literest (revenue on withheld MVLR) and bond proceeds and on refunded bonds Lipayments Expenditure diffees (fees on bond interest above) Littor of refunded bonds (admin and underwriter fees)	195,000.00 80,000.00 176.85	5,176.53 270,157.78 39.09 4,979.98 47,555.89 270,157.78 39.09 - - 195,000.00 80,000.00

is the district's/college's responsibility to reconcile debt service fund balance to this statement.

Credit

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

Entries resi	ulting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
Fund 310 C	Capital Projects, COBI Bonds		
A, dated and	Description 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 e new money portion of the SBE Capital Outlay Bonds, 2010 Series Idelivered 10/14/2010.	691,702.59 4,365.97 1,274.64 -	640,000.00 57,343.20
	Debt Service Bond Refunding		
2010 Series	Description Payments to Refunded Bond Escrow Agent Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable s result from the refunding portion of the SBE Capital Outlay Bonds, A, dated 10/14/2010, which refund the 2001 Series A bonds 2012 through 2021 and the 2002 Series A bonds maturing in 2013 2.	1,674,824.44 10,487.34 3,250.47	1,440,000.00 229,486.60 19,075.65
Year-end e	ntries:	<u>Debit</u>	<u>Credit</u>
Fund 360 C	Capital Projects, CO&DS		
CO&DS disbu	Description Cash Dues and Fees (Administrative expense) CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011.	1,547,653.36 7,384.47	1,392,387.00 162,650.83
_	Seneral Fund		
Account # 7200/310 3323 To record am	<u>Description</u> Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.	226,939.10	226,939.10
Fund 210 D	Debt Service, SBE/COBI Bonds		
	Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash ebt service payments, MVLR withheld for debt service, investment d related fees.	9,785,000.00 3,931,341.50 8,843.50 19,075.65	13,509,947.46 1,954.61 232,358.58
Reconciliat	tion of activity in fund 210, Debt Service:		
Beginning fu Plus:	and balance as provided in prior school year		\$ 2,355,076.61
Refunde	withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds		13,509,947.46 1,954.61 1,440,000.00 229,486.60
Principal	payments expenditure d fees (fees on bond interest above) ts to refunded bonds escrow agent		9,785,000.00 3,931,341.50 8,843.50 1,674,824.44

is the district's/college's responsibility to reconcile debt service fund balance to this statement.

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

Fund 310 C	ulting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
	apital Projects, COBI Bonds		
Account #	Description		
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 3791	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds ollege did not participate in the issuance of new bonds during FY		-
2010-11.	priege and not participate in the issuance of new bonds during F1		
	Debt Service Bond Refunding		
Account #	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable		-
_	or district was not impacted by the issuance of the refunding portion apital Outlay Bonds, 2010 Series A.		
rear-end e	ntries:	<u>Debit</u>	Credit
Fund 360 C	apital Projects, CO&DS		
Account #	Description		
1XX	Cash	31,795.32	
200/730	Dues and Fees (Administrative expense)	94.80	
3321	CO&DS Distributed		29,802.00
3325	Interest on Undistributed CO&DS		2,088.12
	0&DS disbursements, investment earnings, and treasury fees.		,
	ursement wired on 03/18/2011 and/or 06/28/2011; net interest		
	ed on 6/24/2011.		
_	Seneral Fund		
	Description Professional and Taskwiss Commission	2.776.00	
7200/310 3323	Professional and Technical Services CO&DS Withheld for Administration	2,776.08	2 776 00
11/1			2,776.08
	accepta withhald from MM D for actual administration foca ac		
Γo record an	nounts withheld from MVLR for actual administration fees as		
Γo record an	nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.		
To record an provided in <i>F</i>			
To record an provided in <i>F</i> Fund 210 D	Article XII, Section 9, Subsection (d) of the Florida Constitution.		
Fo record an provided in A Fund 210 E Account # 9200/710	Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds	105,000.00	
Fo record and provided in A Fund 210 E Account # 9200/710 9200/720	Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest	105,000.00 49,950.00	
Fo record and provided in A Fund 210 E Account # 9200/710 9200/720	Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees		
Fo record and provided in A Fund 210 E Account # 0200/710 0200/720 0200/730 02210	Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable	49,950.00	
Fo record and provided in A Fund 210 E Account # 0200/710 0200/720 0200/730 02210 03322	Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	49,950.00	
Fo record and provided in A Fund 210 E Account # 9200/710 9200/720 9200/730 9210 93322 9326	Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable	49,950.00	22.06
Fo record and provided in A Fund 210 E Account # 0200/710 0200/720 0200/730 02210 03322 03326 11XX	Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash	49,950.00	22.06
To record and provided in A Fund 210 E Account # 9200/710 9200/730 9210 9322 9326 91XX To record de	Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bbt service payments, MVLR withheld for debt service, investment	49,950.00	22.06
To record and provided in A Fund 210 E Account # 9200/710 9200/730 9210 9322 9326 91XX To record de	Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash	49,950.00	22.06
Fo record an arroyided in A Fund 210 E Account # 9200/710 9200/720 9200/730 9210 9322 9326 91XX Fo record departings, an Reconciliatory	Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bbt service payments, MVLR withheld for debt service, investment d related fees. Sign of activity in fund 210, Debt Service:	49,950.00 99.82 -	22.06 2,533.96
Fo record an Account # 2200/710 2200/720 2210 3322 3326 11XX Fo record december 3 an Account # 2200/730 2210 3322 3326 3326 3326 3326 3326 3326 332	Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Obt service payments, MVLR withheld for debt service, investment direlated fees.	49,950.00	22.06 2,533.96
Fo record and provided in A Fund 210 E Account # 9200/710 9200/720 9200/730 9210 9322 9326 9326 9326 9326 9326 9326 9326	Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bbt service payments, MVLR withheld for debt service, investment d related fees. Sign of activity in fund 210, Debt Service: Ind balance as provided in prior school year	49,950.00 99.82 -	22.06 2,533.96 28,945.32
Fo record and provided in A Fund 210 E Account # 9200/710 9200/730 9210 9322 9326 91XX Fo record departings, and Reconciliat Beginning fur Plus: CO&DS N	Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Obt service payments, MVLR withheld for debt service, investment d related fees. Sign of activity in fund 210, Debt Service: Ind balance as provided in prior school year	49,950.00 99.82 -	22.06 2,533.96 28,945.32 152,493.80
Fo record and provided in A Fund 210 E Account # 9200/710 9200/730 9210 9322 9326 91XX Fo record departings, and Reconciliat Beginning fur Plus: CO&DS Name of CO&DS Name	Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Obt service payments, MVLR withheld for debt service, investment d related fees. Sion of activity in fund 210, Debt Service: Ind balance as provided in prior school year Withheld Erest (revenue on withheld MVLR)	49,950.00 99.82 -	22.06 2,533.96 28,945.32 152,493.80
Fo record an Account # P200/710 P200/720 P200/730 P210 P210 P210 P210 P210 P210 P210 P21	Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bt service payments, MVLR withheld for debt service, investment d related fees. Diagnostic to the Florida Constitution. Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description SBE/COBI Bonds SBE/CO	49,950.00 99.82 -	22.06 2,533.96 28,945.32 152,493.80
Fo record an Account # P200/710 P200/720 P200/730 P210 P322 P3326 P322 P326 P326	Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Obt service payments, MVLR withheld for debt service, investment d related fees. Sion of activity in fund 210, Debt Service: Ind balance as provided in prior school year Withheld Erest (revenue on withheld MVLR)	49,950.00 99.82 -	22.06 2,533.96 28,945.32 152,493.80
Fo record an Arroyided in Arroyided in Arroyided in Arroyided in Arroyided in Arroyided Account # 19200/710 19200/730 19210 19322 19326 11XX Fo record determings, an Arroyided	Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bbt service payments, MVLR withheld for debt service, investment d related fees. Dion of activity in fund 210, Debt Service: Ind balance as provided in prior school year Withheld Derest (revenue on withheld MVLR) Debt Service on refunded bonds	49,950.00 99.82 -	22.06 2,533.96 28,945.32 152,493.80 22.06 -
Fo record an Arroyided in Arroyided in Arroyided in Arroyided in Arroyided in Arroyided Account # 19200/710 19200/720 19200/730 19210 19322 19326 11XX Fo record departments, an Arroyided	Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bbt service payments, MVLR withheld for debt service, investment d related fees. Sion of activity in fund 210, Debt Service: Ind balance as provided in prior school year Withheld Berest (revenue on withheld MVLR) Byth Debt Service on refunded bonds Payments	49,950.00 99.82 -	22.06 2,533.96 28,945.32 152,493.80 22.06 - - 105,000.00
Fo record an Arroyided in Arroyided in Arroyided in Arroyided in Arroyided in Arroyided Account # 0200/710 0200/720 0200/730 0210 03322 03326 011XX Fo record departments, an Arroyided A	Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Obt service payments, MVLR withheld for debt service, investment d related fees. Diagnostic in fund 210, Debt Service: Ind balance as provided in prior school year Withheld Derest (revenue on withheld MVLR) Debt Service: Derest on refunded bonds Description Desc	49,950.00 99.82 -	152,493.80 22.06 2,533.96 28,945.32 152,493.80 22.06 - - - 105,000.00 49,950.00
Fo record an Arrovided in Arrov	Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Obt service payments, MVLR withheld for debt service, investment d related fees. Diagnostic of activity in fund 210, Debt Service: Ind balance as provided in prior school year Withheld Derest (revenue on withheld MVLR) Debt Service: Description Descri	49,950.00 99.82 -	22.06 2,533.96 28,945.32 152,493.80 22.06 - - 105,000.00 49,950.00
Fo record an Approvided in App	Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Obt service payments, MVLR withheld for debt service, investment d related fees. Diagnostic fees and the service on withheld myler in prior school year Withheld erest (revenue on withheld MVLR) d bond proceeds On on refunded bonds Description Principal Prin	49,950.00 99.82 -	22.06 2,533.96 28,945.32 152,493.80 22.06 - - 105,000.00
Fo record an Aprovided in Aprov	Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Obt service payments, MVLR withheld for debt service, investment dependent of the related fees. Diagnostic field of the service of the	49,950.00 99.82 -	22.06 2,533.96 28,945.32 152,493.80 22.06 - - 105,000.00 49,950.00

is the district's/college's responsibility to reconcile debt service fund balance to this statement.

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

Elitiles les	ulting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
Fund 310 C	apital Projects, COBI Bonds		
Account #	<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 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	_
3791	Premium on Sale of Bonds		_
	Illege did not participate in the issuance of new bonds during FY		
2010-11.	mege and not participate in the issuance of new bonds during in		
	Pebt Service Bond Refunding		
Account #	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	262,465.64	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	1,638.65	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	507.89	
3715	Sale of Refunding Bonds		225,000.00
3792	Premium on Sale of Refunding Bonds		36,565.30
2210	Accrued Interest Payable		3,046.88
These entrie	s result from the refunding portion of the SBE Capital Outlay Bonds,		
2010 Series	A, dated 10/14/2010, which refund the 2001 Series A bonds		
maturing in 2	2012 through 2021 and the 2002 Series A bonds maturing in 2013		
through 2022	<u>2</u> .		
Year-end e	ntries:	<u>Debit</u>	Credit
	apital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	17,965.60	
9200/730	Dues and Fees (Administrative expense)	42.50	
3321	CO&DS Distributed		17,072.00
3325	Interest on Undistributed CO&DS		936.10
	0&DS disbursements, investment earnings, and treasury fees.		
CO&DS disbu	ursement wired on 03/18/2011 and/or 06/28/2011; net interest		
CO&DS disbuearnings wire Fund 100 G	ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. ieneral Fund		
CO&DS disbu earnings wire Fund 100 G Account #	ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description		
CO&DS disbuearnings wire Fund 100 G Account # 7200/310	ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services	1,225.08	4 225 22
CO&DS disbue earnings wire Fund 100 G Account # 7200/310 3323	ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. ieneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	1,225.08	1,225.08
CO&DS disbue earnings wire Fund 100 G Account # 7200/310 3323 Fo record an	ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. ieneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	1,225.08	1,225.08
CO&DS disbuearnings wire Fund 100 G Account # 7200/310 3323 Fo record an approvided in A	Description Professional and Technical Services CO&DS Withheld for Administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.	1,225.08	1,225.08
CO&DS disbue earnings wire Fund 100 G Account # 7200/310 3323 To record amprovided in Fund 210 D	Description Professional and Technical Services CO&DS Withheld for Administration Founts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.	1,225.08	1,225.08
CO&DS disbute arnings wire Fund 100 G Account # 7200/310 3323 To record amorovided in Affund 210 D Account #	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Description Description Description		1,225.08
CO&DS disbue earnings wire Fund 100 G Account # 7200/310 3323 Fo record amorovided in A Fund 210 D Account # 9200/710	Description Professional and Technical Services CO&DS Withheld for Administration Founts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal	40,000.00	1,225.08
CO&DS disbute earnings wire Fund 100 GAccount # 7200/310 GBB GBB GBB GBB GBB GBB GBB GBB GBB GB	pursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Seneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Sebt Service, SBE/COBI Bonds Description Redemption of Principal Interest	40,000.00 21,813.29	1,225.08
CO&DS disbuted and the provided in A provide	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest Dues and Fees	40,000.00 21,813.29 41.49	1,225.08
CO&DS disbuted and the provided in A provide	pursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Seneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Sebt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable	40,000.00 21,813.29	
CO&DS disbuted and the provided in A provide	Description Professional and Technical Services CO&DS Withheld for Administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Professional and Technical Services CO&DS Withheld for Administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	40,000.00 21,813.29 41.49	63,374.66
CO&DS disbute earnings wire Fund 100 G Account # 7200/310 3323 Fo record and provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9210 3322 3326	Description Professional and Technical Services CO&DS Withheld for Administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Professional and Technical Services CO&DS Withheld for Administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest	40,000.00 21,813.29 41.49	63,374.66 9.17
CO&DS disbute arnings wire Fund 100 G Account # 7200/310 3323 Fo record amprovided in AFund 210 D Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX	Description Professional and Technical Services CO&DS Withheld for Administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Professional and Technical Services CO&DS Withheld for Administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash	40,000.00 21,813.29 41.49	63,374.66
CO&DS disbute earnings wire ea	Description Professional and Technical Services CO&DS Withheld for Administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Professional and Technical Services CO&DS Withheld for Administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest	40,000.00 21,813.29 41.49	63,374.66 9.17
CO&DS disbute earnings wire Fund 100 GAccount # 7200/310 3323 To record amprovided in AFUND EACCOUNT # 9200/710 9200/720 9200/730 9210 3322 3326 11XX To record december 11XX To record december 11XX To record december 11XX	Description Professional and Technical Services CO&DS Withheld for Administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Description Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bt service payments, MVLR withheld for debt service, investment direlated fees.	40,000.00 21,813.29 41.49	63,374.66 9.17
CO&DS disbuted and the provided in A count # 200/310 and provided in A count # 200/710 and provided in A count # 200/710 and provided in A count # 200/710 and provided in A count # 200/720 and provided in A cou	presement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bt service payments, MVLR withheld for debt service, investment d related fees. Lion of activity in fund 210, Debt Service:	40,000.00 21,813.29 41.49 3,046.88	63,374.66 9.17 1,517.83
CO&DS disbuted and the provided in A count # 2200/310 and provided in A count # 2200/710 and provided in A count # 2200/720 and provided in A count # 2200/730 and provided in A count # 2200/7	Description Professional and Technical Services CO&DS Withheld for Administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Description Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bt service payments, MVLR withheld for debt service, investment direlated fees.	40,000.00 21,813.29 41.49	63,374.66 9.17 1,517.83
CO&DS disbuted and the provided in A count # 200/310 and provided in A count # 200/710 and provided in A count # 200/710 and provided in A count # 200/710 and provided in A count # 200/720 and provided in A cou	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bt service payments, MVLR withheld for debt service, investment d related fees. Lion of activity in fund 210, Debt Service: Indiana Barriage and service in the service in th	40,000.00 21,813.29 41.49 3,046.88	63,374.66 9.17 1,517.83 14,964.67
CO&DS disbuted and the provided in A count # 200/310 and provided in A count # 200/710 and provided in A count # 200/710 and provided in A count # 200/710 and provided in A count # 200/720 and provided in A count # 200/730 and provided in A cou	pescription Pescription Poscription Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as perticle XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption of Principal Interest Cash Description Redemption of Principal Interest Coash Description Redemption of Principal Interest Cash Description Redemption of Principal Interest Cash Description Redemption of Principal Interest Cash Description Redemption of Principal Interest Coash Description Re	40,000.00 21,813.29 41.49 3,046.88	63,374.66 9.17 1,517.83 14,964.67 63,374.66
CO&DS disbuted arrings wire arrings wire arrings wire arrings wire arrival and arrival	pescription Pescription Poscription Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services Cowner of the Florida Constitution Professional Services Cowner of the Florida Constitution Professional Services Cowner of the Florida Constitution Professional Service, SBE/COBI Bonds Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable Cowner of SBE/COBI Bonds SBE/COBI Bond Interest Cash Poscription System of the Florida Constitution Cowner of the Florida Cowner of the Florida Council Council Council Council Council Council Council Coun	40,000.00 21,813.29 41.49 3,046.88	63,374.66 9.17 1,517.83 14,964.67 63,374.66 9.17
CO&DS disbute earnings wire Fund 100 GAccount # 7200/310 3323 To record amprovided in AFUND 100 GACCOUNT # 9200/710 GACCOUNT # 9200/720 GACCOUNT # 9200/730 GACCOUNT #	Arsement wired on 03/18/2011 and/or 06/28/2011; net interest and on 6/24/2011. Alternal Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Article XII, Section 9, Subsection (d) of the Florida Constitution. Article Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bt service payments, MVLR withheld for debt service, investment d related fees. Aion of activity in fund 210, Debt Service: Ind balance as provided in prior school year Withheld erest (revenue on withheld MVLR) d bond proceeds	40,000.00 21,813.29 41.49 3,046.88	63,374.66 9.17 1,517.83 14,964.67 63,374.66 9.17 225,000.00
CO&DS disbute earnings wire Fund 100 GAccount # 7200/310 3323 To record amprovided in AFUND 100 GACCOUNT # 9200/710 GACCOUNT # 9200/720 GACCOUNT # 9200/730 GACCOUNT #	pescription Pescription Poscription Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services Cowner of the Florida Constitution Professional Services Cowner of the Florida Constitution Professional Services Cowner of the Florida Constitution Professional Service, SBE/COBI Bonds Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable Cowner of SBE/COBI Bonds SBE/COBI Bond Interest Cash Poscription System of the Florida Constitution Cowner of the Florida Cowner of the Florida Council Council Council Council Council Council Council Coun	40,000.00 21,813.29 41.49 3,046.88	63,374.66 9.17 1,517.83 14,964.67 63,374.66 9.17 225,000.00
CO&DS disbuted armings wire fund 100 G Account # 7200/310 3323 To record amprovided in A Fund 210 D Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record departings, and Reconciliat Beginning fur Plus: CO&DS was Bond into Refunded Premium Less:	Arsement wired on 03/18/2011 and/or 06/28/2011; net interest ted on 6/24/2011. Beneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bt service payments, MVLR withheld for debt service, investment d related fees. Bion of activity in fund 210, Debt Service: Ind balance as provided in prior school year Withheld Berest (revenue on withheld MVLR) By dond proceeds In on refunded bonds	40,000.00 21,813.29 41.49 3,046.88	63,374.66 9.17 1,517.83 14,964.67 63,374.66 9.17 225,000.00 36,565.30
CO&DS disbuted armings wire fund 100 Gearnings wire fund 100 Gearnings are considered in A fund 210 December 200/710 Geographical Segments are considered armings, and cooking fund armings, and cooking fund armings fund armings fund armings fund armings armings fund	arsement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Ideneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Idebt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bt service payments, MVLR withheld for debt service, investment d related fees. Iden of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld Berest (revenue on withheld MVLR) Iden bond proceeds In on refunded bonds Payments	40,000.00 21,813.29 41.49 3,046.88	63,374.66 9.17 1,517.83 14,964.67 63,374.66 9.17 225,000.00 36,565.30 40,000.00
CO&DS disbues armings wire Fund 100 Gearnings wire Fund 100 Gearnings are provided in A Fund 210 December 200/710 Geographic Segments are provided in A Geographic Segments are provided	arsement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Beneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bt service payments, MVLR withheld for debt service, investment d related fees. Bion of activity in fund 210, Debt Service: Ind balance as provided in prior school year Withheld Berest (revenue on withheld MVLR) By d bond proceeds By no refunded bonds Payments By expenditure	40,000.00 21,813.29 41.49 3,046.88	63,374.66 9.17 1,517.83 14,964.67 63,374.66 9.17 225,000.00 36,565.30 40,000.00 21,813.29
CO&DS disbute earnings wire Fund 100 G Account # 7200/310 G 3323 To record amprovided in A Fund 210 D Account # 9200/710 G 9200/720 G 9200/730	Arsement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Beneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bt service payments, MVLR withheld for debt service, investment d related fees. Bion of activity in fund 210, Debt Service: Ind balance as provided in prior school year Withheld Berest (revenue on withheld MVLR) By d bond proceeds In on refunded bonds Payments Bexpenditure By fees (fees on bond interest above)	40,000.00 21,813.29 41.49 3,046.88	63,374.66 9.17 1,517.83 14,964.67 63,374.66 9.17 225,000.00 36,565.30 40,000.00 21,813.29 41.49
CO&DS disbute earnings wire Fund 100 G Account # 7200/310 3323 To record amprovided in A Fund 210 D Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record deearnings, and Plus: CO&DS was Bond interest Cown Premium Less: Principal Interest Dues and Payment	Arsement wired on 03/18/2011 and/or 06/28/2011; net interest and on 6/24/2011. Beneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bt service payments, MVLR withheld for debt service, investment d related fees. Bion of activity in fund 210, Debt Service: Ind balance as provided in prior school year Withheld Berest (revenue on withheld MVLR) By dond proceeds In on refunded bonds Payments Revenditure Begen fees on bond interest above) Best or refunded bonds escrow agent	40,000.00 21,813.29 41.49 3,046.88	63,374.66 9.17 1,517.83 14,964.67 63,374.66 9.17 225,000.00 36,565.30 40,000.00 21,813.29 41.49 262,465.64
CO&DS disbute earnings wire Fund 100 G Account # 7200/310 3323 To record amprovided in A Fund 210 D Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record de earnings, and Plus: CO&DS was Bond into Refunded Premium Less: Principal Interest Dues and Payment	Arsement wired on 03/18/2011 and/or 06/28/2011; net interest and on 6/24/2011. Beneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bt service payments, MVLR withheld for debt service, investment d related fees. Bion of activity in fund 210, Debt Service: Ind balance as provided in prior school year Withheld Berest (revenue on withheld MVLR) By dond proceeds In on refunded bonds Payments Payment	40,000.00 21,813.29 41.49 3,046.88	63,374.66 9.17 1,517.83 14,964.67 63,374.66 9.17 225,000.00 36,565.30 40,000.00 21,813.29 41.49 262,465.64 2,146.54

is the district's/college's responsibility to reconcile debt service fund balance to this statement.

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

Entries resulting from bond issuance and refunding:

Account # 11XX	apital Projects, COBI Bonds		
11XX	<u>Description</u>		
	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 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		<u>-</u>
	llege did not participate in the issuance of new bonds during FY		_
2010-11.	nege did not participate in the issuance of new bonds during in		
	ebt Service Bond Refunding		
Account #	Description		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds	_	_
3792	Premium on Sale of Refunding Bonds		_
2210	Accrued Interest Payable		_
_	or district was not impacted by the issuance of the refunding portion apital Outlay Bonds, 2010 Series A.		
Year-end e	ntries:	<u>Debit</u>	<u>Credit</u>
Fund 360 C	apital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	658,923.31	
9200/730	Dues and Fees (Administrative expense)	2,521.69	
3321	CO&DS Distributed		605,902.00
3325	Interest on Undistributed CO&DS		55,543.00
CO&DS disbu	&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011.		
Fund 100 G	eneral Fund		
Account #	Description		
7200/310	Professional and Technical Services	65,846.76	
3323	CO&DS Withheld for Administration		65,846.76
To record am	nounts withheld from MVLR for actual administration fees as		
provided in A	article XII, Section 9, Subsection (d) of the Florida Constitution.		
Fund 210 D	ebt Service, SBE/COBI Bonds		
Account #	Description		
9200/710	Redemption of Principal	2,695,000.00	
9200/720	Interest	1,089,050.00	
9200/730	Dues and Fees	2,433.80	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		3,718,035.69
	SBE/COBI Bond Interest		537.92
3326	Cash		67,910.19
3326 11XX			
3326 11XX To record de	bt service payments, MVLR withheld for debt service, investment d related fees.		
3326 11XX To record de earnings, and	d related fees.		
3326 11XX To record de earnings, and Reconciliat	ion of activity in fund 210, Debt Service:		\$ 643,414 74
3326 11XX To record de earnings, and Reconciliat	d related fees.		\$ 643,414.74
3326 11XX To record de earnings, and Reconciliat Beginning fu	ion of activity in fund 210, Debt Service: nd balance as provided in prior school year		\$ 643,414.74 3,718,035.69
3326 11XX To record de earnings, and Reconciliat Beginning fur Plus: CO&DS v Bond inte	ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR)		\$
3326 11XX To record de earnings, and Reconciliat Beginning fur Plus: CO&DS v Bond inte	d related fees. ion of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds		\$ 3,718,035.69
3326 11XX To record de earnings, and Reconciliat Beginning fur Plus: CO&DS v Bond inter Refunder	ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR)		\$ 3,718,035.69
3326 11XX To record de earnings, and Reconciliat Beginning fur Plus: CO&DS v Bond inter Refunder Premium Less:	ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds		\$ 3,718,035.69 537.92 - -
3326 11XX To record de earnings, and Reconciliat Beginning fur Plus:	ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments		\$ 3,718,035.69 537.92 - - 2,695,000.00
3326 11XX To record de earnings, and Reconciliat Beginning fur Plus:	d related fees. ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure		\$ 3,718,035.69 537.92 - - 2,695,000.00 1,089,050.00
3326 11XX To record de earnings, and Reconciliat Beginning fur Plus: CO&DS v Bond inter Refunded Premium Less: Principal Interest of Dues and	d related fees. ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure d fees (fees on bond interest above)		\$ 3,718,035.69 537.92 - - 2,695,000.00
3326 11XX To record de earnings, and Reconciliat Beginning fur Plus: CO&DS v Bond inter Refunded Premium Less: Principal Interest of Dues and Payment	d related fees. ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure d fees (fees on bond interest above) s to refunded bonds escrow agent		\$ 3,718,035.69 537.92 - - 2,695,000.00 1,089,050.00
3326 11XX To record de earnings, and Reconciliat Beginning fur Plus: CO&DS v Bond inter Refunded Premium Less: Principal Interest of Dues and Payment	d related fees. ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure d fees (fees on bond interest above) s to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees)		\$ 3,718,035.69 537.92 - - 2,695,000.00 1,089,050.00

Credit

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

Entries resulting from bond issuance and refunding:

Fund 310 Capital Projects, COBI Bonds

A, dated and Fund 210 D	Description 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 new money portion of the SBE Capital Outlay Bonds, 2010 Series delivered 10/14/2010.	242,362.97 1,534.91 448.12 -	225,000.00 19,346.00
Account # 9299/760 9200/730 9200/730 3715 3792 2210	Description Payments to Refunded Bond Escrow Agent Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable	- - -	- - -
_	or district was not impacted by the issuance of the refunding portion apital Outlay Bonds, 2010 Series A.		
Year-end er	ntries:	<u>Debit</u>	<u>Credit</u>
Fund 360 C	apital Projects, CO&DS		
Account # 11XX 9200/730 3321 3325 To record CO	<u>Description</u> Cash Dues and Fees (Administrative expense) CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees.	196,652.19 828.08	179,241.00 18,239.27
earnings wire Fund 100 G Account # 7200/310 3323	ed on 6/24/2011. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as	24,183.18	24,183.18
	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
Fund 210 D	ebt Service, SBE/COBI Bonds		
Account # 9200/710 9200/720 9200/730 2210	<u>Description</u> Redemption of Principal Interest Dues and Fees Accrued Interest Payable	1,030,000.00 400,093.59 922.18	
	CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bt service payments, MVLR withheld for debt service, investment direlated fees.		1,408,787.41 203.82 22,024.54
Reconciliati	ion of activity in fund 210, Debt Service:		
Beginning fur Plus:	nd balance as provided in prior school year		\$ 220,117.02
CO&DS w Bond inte Refunded	vithheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds		1,408,787.41 203.82 - -
Less:	payments		1,030,000.00 400,093.59
Interest of Dues and Payments	I fees (fees on bond interest above) s to refunded bonds escrow agent I fees on refunded bonds (admin and underwriter fees)	_	922.18 - -

is the district's/college's responsibility to reconcile debt service fund balance to this statement.

<u>Credit</u>

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

Entries resulting from bond issuance and refunding:

Fund 310 C	Capital Projects, COBI Bonds		
una SIO C	-		
Account #	<u>Description</u>		
<u>11XX</u>	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		-
	ollege did not participate in the issuance of new bonds during FY		
2010-11.			
Fund 210 D	Debt Service Bond Refunding		
Account #	Description		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		_
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable		-
	•		
_	or district was not impacted by the issuance of the refunding portion		
of the SBE C	apital Outlay Bonds, 2010 Series A.		
rear-end e	ntriac	<u>Debit</u>	Credit
		<u>Debit</u>	Credit
<u>-und 360 C</u>	Capital Projects, CO&DS		
Account #	<u>Description</u>		
L1XX	Cash	246,637.29	
9200/730	Dues and Fees (Administrative expense)	259.93	
3321	CO&DS Distributed		241,172.00
3325	Interest on Undistributed CO&DS		5,725.22
	0&DS disbursements, investment earnings, and treasury fees.		
Γo record CC	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest		
To record CC CO&DS disbu			
To record CC CO&DS disbu earnings wire	ursement wired on 03/18/2011 and/or 06/28/2011; net interest		
To record CC CO&DS disbuearnings wire Fund 100 G	ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund		
To record CC CO&DS disbue Parnings wire Fund 100 G Account #	ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011.	7,637.79	
Fo record CC CO&DS disbuearnings wire Fund 100 G Account # 7200/310	ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description	7,637.79	7,637.79
To record CC CO&DS disbuearnings wire Fund 100 G Account # 7200/310 3323	ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services	7,637.79	7,637.79
Fo record CC CO&DS disbuearnings wire Fund 100 G Account # 7200/310 3323 Fo record an	ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	7,637.79	7,637.79
Fo record CC CO&DS disbuearnings wire Fund 100 G Account # 7200/310 3323 Fo record an	ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.	7,637.79	7,637.79
Fo record CCCO&DS disbuernings wire Fund 100 GACCOUNT # 7200/310 B323 Fo record an orovided in AFUND ELECTRICAL PROPERTY	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds	7,637.79	7,637.79
Fo record CCCO&DS disbuerings wire Fund 100 GACCOUNT # 7200/310 B323 Fo record an Orovided in ACCOUNT # Fund 210 EACCOUNT #	Description CO&DS Withheld for Administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Professional and Technical Services CO&DS Withheld for Administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description	,	7,637.79
Fo record CCCO&DS disbuernings wire Fund 100 GACCOUNT # 7200/310 3323 Fo record an Provided in Fund 210 EACCOUNT # 9200/710	Description Nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal	160,000.00	7,637.79
Fo record CC CO&DS disbuerings wire Fund 100 G Account # 7200/310 3323 Fo record and provided in A Fund 210 D Account # 9200/710	Description Nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest	160,000.00 104,045.00	7,637.79
Fo record CC CO&DS disbuearnings wire Fund 100 G Account # 7200/310 3323 Fo record and provided in A Fund 210 D Account # 9200/710 9200/720 9200/730	Description Note to Subsection (d) of the Florida Constitution. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees	160,000.00	7,637.79
Fo record CCCO&DS disbuerings wire Fund 100 GACCOUNT # 7200/310 3323 Fo record and provided in AFUND 100 GACCOUNT # 9200/710 9200/720 9200/730 2210	Description Note to Service August 2011 and August 2011; net interest 20 on 6/24/2011. Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as 20 Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable	160,000.00 104,045.00	·
Fo record CCCO&DS disbuerings wire Fund 100 GACCOUNT # 7200/310 8323 Fo record an orovided in AFUND 2100/710 9200/720 9200/730 9210 8322	Description Note to Service, SBE/COBI Bonds Description Pescription Pescription Post Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	160,000.00 104,045.00	260,376.29
To record CC CO&DS disbusterings wire Fund 100 G Account # 7200/310 8323 Fo record and Provided in A Fund 210 D Account # 9200/710 9200/730 9200/730 9210 8322 8326	Description Nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Professional and Technical Services CO&DS Withheld for Administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest	160,000.00 104,045.00	260,376.29 37.67
Fo record CCCO&DS disbuerings wire Fund 100 GACCOUNT # 7200/310 3323 Fo record an Provided in AFUND 1000/710 9200/720 9200/730 92210 3322 3326 11XX	Description Nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash	160,000.00 104,045.00	260,376.29 37.67
Fo record CCCO&DS disbuerings wire Fund 100 GACCOUNT # 7200/310 8323 Fo record an orovided in AF Fund 210 E ACCOUNT # 9200/710 9200/720 9200/730 9210 8322 8326 91XX Fo record de	Description Noteb Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest CO&DS Withheld for SBE/COBI Bonds CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cosh Cobbt Service, SBE/COBI Bonds CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Cobbt Service, investment	160,000.00 104,045.00	260,376.2 <u>9</u> 37.67
Fo record CCCO&DS disbuerings wire Fund 100 GACCOUNT # 7200/310 3323 Fo record an orovided in AFUND EACCOUNT # 9200/710 9200/720 9200/730 9210 93322 93326 91XX Fo record de	Description Nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash	160,000.00 104,045.00	260,376.2 <u>9</u> 37.67
Fo record CCCO&DS disbuerings wire Fund 100 GACCOUNT # 7200/310 3323 Fo record an orovided in AFUND EACCOUNT # 9200/710 9200/720 9200/730 9210 93322 93326 91XX Fo record decemnings, and	Description Noteb Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest CO&DS Withheld for SBE/COBI Bonds CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cosh Cobbt Service, SBE/COBI Bonds CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Cobbt Service, investment	160,000.00 104,045.00	260,376.2 <u>9</u> 37.67
Fo record CCCO&DS disbuerings wire Fund 100 G Account # 7200/310 3323 Fo record and Provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9210 9322 9326 93326 9	Description Notebox Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Ebt service payments, MVLR withheld for debt service, investment d related fees.	160,000.00 104,045.00	260,376.29 37.67 3,801.48
To record CCCO&DS disbustantings wire Fund 100 GCCOUNT # (200/310 GCCOUNT # (200/710 GCCOUNT # (200/720 GCCOUNT # (200/730 GCCO	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Ebt service payments, MVLR withheld for debt service, investment d related fees.	160,000.00 104,045.00 170.44 -	260,376.29 37.67 3,801.48
Fo record CCCO&DS disbuernings wire Fund 100 G Account # 7200/310 8323 Fo record an orovided in Account # 9200/710 9200/720 9200/730 9210 9322 9326 9326 9326 9327 9328 9328 9328 9328 9329 9329 9329 9329	Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bbt service payments, MVLR withheld for debt service, investment d related fees. Lion of activity in fund 210, Debt Service: withheld	160,000.00 104,045.00 170.44 -	260,376.29 37.67 3,801.48 63,581.99
Fo record CCCO&DS disbuernings wire Fund 100 G Account # 7200/310 8323 Fo record an orovided in Account # 9200/710 9200/720 9200/730 9210 9322 9326 9326 9326 9327 9328 9328 9328 9328 9329 9329 9329 9329	Description Nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Sebt service payments, MVLR withheld for debt service, investment d related fees. Scion of activity in fund 210, Debt Service: Indiana Service interest Indiana Se	160,000.00 104,045.00 170.44 -	260,376.29 37.67 3,801.48 63,581.99 260,376.29
Fo record CCCO&DS disbuerings wire Fund 100 G Account # 7200/310 3323 Fo record an orovided in A Fund 210 E Account # 9200/710 9200/720 9200/730 9210 9322 9326 11XX Fo record decearnings, and Reconciliat Beginning fur Plus: CO&DS v Bond intorefunde	ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash but service payments, MVLR withheld for debt service, investment d related fees. Lion of activity in fund 210, Debt Service: Ind balance as provided in prior school year Withheld Berest (revenue on withheld MVLR) Bed on 6/24/2011; net interest Administration Bescription Bescription Redemption of Principal Interest Dues and Fees Accrued Interest Payable Co&DS Withheld for SBE/COBI Bonds SBE/C	160,000.00 104,045.00 170.44 -	260,376.29 37.67 3,801.48
Fo record CCCO&DS disbuerings wire Fund 100 GACCOUNT # 7200/310 3323 Fo record an orovided in A Fund 210 E ACCOUNT # 9200/710 9200/720 9200/730 9200/730 9210 93322 93326 91XX Fo record decearnings, and Reconciliat Beginning fur Plus: CO&DS variable Bond into Refunde	Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Ebt service payments, MVLR withheld for debt service, investment d related fees. Lion of activity in fund 210, Debt Service: withheld erest (revenue on withheld MVLR)	160,000.00 104,045.00 170.44 -	260,376.29 37.67 3,801.48 63,581.99 260,376.29
Fo record CCCO&DS disbuerings wire Fund 100 GACCOUNT # 7200/310 3323 Fo record an orovided in A Fund 210 E ACCOUNT # 9200/710 9200/720 9200/730 9200/730 9210 93322 93326 91XX Fo record decearnings, and Reconciliat Beginning fur Plus: CO&DS variable Bond into Refunde	ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash but service payments, MVLR withheld for debt service, investment d related fees. Lion of activity in fund 210, Debt Service: Ind balance as provided in prior school year Withheld Berest (revenue on withheld MVLR) Bed on 6/24/2011; net interest Administration Bescription Bescription Redemption of Principal Interest Dues and Fees Accrued Interest Payable Co&DS Withheld for SBE/COBI Bonds SBE/C	160,000.00 104,045.00 170.44 -	260,376.29 37.67 3,801.48 63,581.99 260,376.29
For record CCCO&DS disbuerings wire Fund 100 GACCOUNT # 7200/310 3323 For record and provided in AF Fund 210 EACCOUNT # 9200/710 9200/720 9200/730 9210 93322 93326 911XX For record decearnings, and Reconciliate Beginning fur Plus: CO&DS was Bond into Refunde Premium Less:	ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash but service payments, MVLR withheld for debt service, investment d related fees. Lion of activity in fund 210, Debt Service: Ind balance as provided in prior school year Withheld Berest (revenue on withheld MVLR) Bed on 6/24/2011; net interest Administration Bescription Bescription Redemption of Principal Interest Dues and Fees Accrued Interest Payable Co&DS Withheld for SBE/COBI Bonds SBE/C	160,000.00 104,045.00 170.44 -	260,376.29 37.67 3,801.48 63,581.99 260,376.29
For record CCCO&DS disbuerings wire Fund 100 G Account # 7200/310 3323 For record and provided in # 9200/710 9200/720 9200/730 9210 9322 9326 91XX For record december of the precord december of the precord december of the precord in the premium Less: Principal Interest	ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash but service payments, MVLR withheld for debt service, investment d related fees. Scion of activity in fund 210, Debt Service: and balance as provided in prior school year Withheld Berest (revenue on withheld MVLR)	160,000.00 104,045.00 170.44 -	260,376.29 37.67 3,801.48 63,581.99 260,376.29 37.67
To record CCCO&DS disbuerings wire Fund 100 G Account # 7200/310 3323 To record an orovided in A Fund 210 D Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record decemings, an orovided in A Reconciliat Beginning fur Plus: CO&DS was a company of the comp	ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash ebt service payments, MVLR withheld for debt service, investment d related fees. Stion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds on or refunded bonds payments	160,000.00 104,045.00 170.44 -	260,376.29 37.67 3,801.48 63,581.99 260,376.29 37.67 -
Fo record CCCO&DS disbuerings wire Fund 100 G Account # 7200/310 3323 Fo record and Provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX Fo record delearnings, and Reconciliate Beginning fur Plus: CO&DS variable Bond interest Principal Interest Dues and	ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash but service payments, MVLR withheld for debt service, investment d related fees. Scion of activity in fund 210, Debt Service: and balance as provided in prior school year Withheld Berest (revenue on withheld MVLR)	160,000.00 104,045.00 170.44 -	260,376.29 37.67 3,801.48 63,581.99 260,376.29 37.67 - - 160,000.00 104,045.00
To record CCCO&DS disbuearnings wire Fund 100 G Account # 7200/310 3323 To record and provided in A Fund 210 D Account # 9200/720 9200/730 9210 3322 3326 11XX To record detearnings, and Reconciliate Beginning fur Plus: CO&DS variable and premium Less: Principal Interest Dues and Payment	Arsement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash but service payments, MVLR withheld for debt service, investment d related fees. Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash but service payments, MVLR withheld for debt service, investment d related fees. Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash but service payments, MVLR withheld for debt service, investment d related fees. Description Redemption of Principal Interest Cash but service payments and Description Redemption of Principal Interest Dues and Fees Accrued Interest Cash but service payments and Description Redemption of Principal Interest Dues and Fees Accrued Interest Cash but service payments and Description Redemption of Principal Interest Dues and Fees Accrued Interest Cash But service payments and Description Redemption of Principal Interest Dues and Fees Accrued Interest Dues and Fees A	160,000.00 104,045.00 170.44 -	260,376.29 37.67 3,801.48 63,581.99 260,376.29 37.67 - - 160,000.00 104,045.00

is the district's/college's responsibility to reconcile debt service fund balance to this statement.

<u>Credit</u>

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

Entries resulting from bond issuance and refunding:

ACCOLINT #	Description		
Account # L1XX	<u>Description</u> 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		_
	ollege did not participate in the issuance of new bonds during FY		
2010-11.			
Fund 210 D	Debt Service Bond Refunding		
Account #	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable		-
_	or district was not impacted by the issuance of the refunding portion apital Outlay Bonds, 2010 Series A.		
Year-end e	ntries:	<u>Debit</u>	<u>Credit</u>
Fund 360 C	Capital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	60,628.91	
9200/730	Dues and Fees (Administrative expense)	25.58	
3321	CO&DS Distributed		60,091.00
3325	Interest on Undistributed CO&DS		563.49
To record CC	0&DS disbursements, investment earnings, and treasury fees.		
10 1 CCO1 G CC			
	ursement wired on 03/18/2011 and/or 06/28/2011; net interest		
CO&DS disbu	ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011.		
CO&DS disbue arnings wire			
CO&DS disbute earnings wire Fund 100 G	ed on 6/24/2011.		
CO&DS disbuearnings wire Fund 100 G Account #	ed on 6/24/2011. General Fund	915.09	
CO&DS disbuearnings wire Fund 100 G Account # 7200/310	ed on 6/24/2011. General Fund Description	915.09	915.09
CO&DS disbue arnings wire Fund 100 G Account # 7200/310 3323	ed on 6/24/2011. General Fund Description Professional and Technical Services	915.09	915.09
CO&DS disbute earnings wire Fund 100 G Account # 7200/310 3323 To record an	ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration	915.09	915.09
CO&DS disbute earnings wire Fund 100 G Account #7200/310 3323 To record an provided in A	ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	915.09	915.09
CO&DS disbute earnings wire Fund 100 GACCOUNT # 7200/310 3323 To record an provided in Fund 210 D	ed on 6/24/2011. Seneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds	915.09	915.09
CO&DS disbute earnings wire Fund 100 GACCOUNT # 7200/310 3323 To record an provided in Fund 210 CACCOUNT #	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description	915.09	915.09
CO&DS disbute earnings wire Fund 100 GACCOUNT # 7200/310 3323 To record an provided in Fund 210 DACCOUNT # 9200/710	ed on 6/24/2011. Seneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds	915.09 - - -	915.09
CO&DS disbute earnings wire Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720	ed on 6/24/2011. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest	915.09 - - -	915.09
CO&DS disbute earnings wire Fund 100 G Account #7200/310 3323 To record an provided in AFund 210 D Account #9200/710 9200/720 9200/730	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees	915.09 - - - -	915.09
CO&DS disbute earnings wire Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 2210	ed on 6/24/2011. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest	915.09 - - - - -	915.09
CO&DS disbute earnings wire Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 2210 3322	ed on 6/24/2011. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable	915.09	915.09
CO&DS disbute earnings wire Fund 100 GACCOUNT # 7200/310 3323 To record an provided in Fund 210 EACCOUNT # 9200/710 9200/720 9200/730 2210 3322 3326	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest	915.09 - - - -	915.09
CO&DS disbute earnings wire Fund 100 G Account # 7200/310 3323 To record an provided in Fund 210 D Account # 9200/710 9200/720 9200/730 2210 3322 3326 To record de	ed on 6/24/2011. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	915.09	915.09
CO&DS disbute earnings wire Fund 100 GAccount # 7200/310 3323 To record an provided in Fund 210 DAccount # 9200/710 9200/720 9200/730 2210 3322 3326 To record defearnings, and	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Sebt service payments, MVLR withheld for debt service, investment direlated fees.	915.09	915.09
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CO&DS disbute earnings wire Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 2210 3322 3326 To record de earnings, and Reconciliat Beginning fur Plus: CO&DS N	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Debt Service payments, MVLR withheld for debt service, investment d related fees. Lion of activity in fund 210, Debt Service: Indianal Service as provided in prior school year	- - - -	915.09
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CO&DS disbute earnings wire Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 2210 3322 3326 To record de earnings, an Reconciliat Beginning fur Plus: CO&DS was Bond into Refunde Premium Less:	ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Debt service payments, MVLR withheld for debt service, investment dependence of the related fees. Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable Co&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Debt service payments, MVLR withheld for debt service, investment dependence of the related fees. Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable Co&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Debt service payments, MVLR withheld for debt service, investment dependence of the related fees. Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable Co&DS Withheld for SBE/COBI Bonds SB	- - - -	915.09
CO&DS disbue earnings wire Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 2210 3322 3326 To record de earnings, and Reconciliat Beginning fur Plus: CO&DS was Bond into Refunde Premium Less: Principal	ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Obt service payments, MVLR withheld for debt service, investment d related fees. Cion of activity in fund 210, Debt Service: Ind balance as provided in prior school year Withheld Berest (revenue on withheld MVLR) Debt Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bonds SBE/COBI Bond Interest Debt Service payments Debt Service investment Debt Service: Debt Service investment Debt Service: Debt Service investment Debt Service: Debt Service investment Debt Service i	- - - -	915.09
CO&DS disbue earnings wire Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 2210 3322 3326 To record de earnings, and Reconciliat Beginning fur Plus: CO&DS was Bond into Refunde Premium Less: Principal Interest	ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Debt Service payments, MVLR withheld for debt service, investment d related fees. Cion of activity in fund 210, Debt Service: Ind balance as provided in prior school year Withheld Derest (revenue on withheld MVLR) Debt Description Description Description Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Description Descripti	- - - -	915.09
CO&DS disbue earnings wire Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 2210 3322 3326 To record de earnings, and Plus: CO&DS was Bond into Refunde Premium Less: Principal Interest Dues and	ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dott service payments, MVLR withheld for debt service, investment delated fees. Sign of activity in fund 210, Debt Service: Indib balance as provided in prior school year Withheld Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Debt service payments, MVLR withheld for debt service, investment delated fees. Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bonds SBE/COBI Bond Interest Debt service payments Debt service pay	- - - -	915.09
CO&DS disbue earnings wire Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 2210 3322 3326 To record de earnings, and Reconciliat Beginning fur Plus: CO&DS was Bond interest Dues and Payment	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Ditt service payments, MVLR withheld for debt service, investment d related fees. Discontinuity in fund 210, Debt Service: Indicated the service on withheld MVLR) Indicated for service on refunded bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Debt Service, investment Debt Service invest	- - - -	915.09
CO&DS disbue earnings wire Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 2210 3322 3326 To record de earnings, and Reconciliat Beginning fur Plus: CO&DS was Bond interest Dues and Payment	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Ditt service payments, MVLR withheld for debt service, investment d related fees. Disconding from the formula of the formula fo	- - - -	915.09 - - - - - - - - - -

is the district's/college's responsibility to reconcile debt service fund balance to this statement.

Credit

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

 ${\bf Entries\ resulting\ from\ bond\ issuance\ and\ refunding:}$

Fund 310 C	Capital Projects, COBI Bonds		
	-		
Account #	<u>Description</u>		
<u>11XX</u>	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		_
	ollege did not participate in the issuance of new bonds during FY		
2010-11.	onege and not participate in the issuance of new bonds during it		
<u>Fund 210 E</u>	Debt Service Bond Refunding		
Account #	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		_
3792	Premium on Sale of Refunding Bonds		_
2210	Accrued Interest Payable		
2210	ACCIDED THEIRST PAYADIR		-
_	or district was not impacted by the issuance of the refunding portion Capital Outlay Bonds, 2010 Series A.		
Year-end e	entries:	<u>Debit</u>	<u>Credi</u>
<u>Fund 360 C</u>	Capital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	48,771.62	
9200/730	Dues and Fees (Administrative expense)	115.46	
3321	CO&DS Distributed	115.10	46,344.00
JJ21			2,543.08
2225			
	Interest on Undistributed CO&DS		2,343.00
To record CC	O&DS disbursements, investment earnings, and treasury fees.		2,343.00
To record CC CO&DS disb	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest		2,343.00
To record CC CO&DS disbu	O&DS disbursements, investment earnings, and treasury fees.		2,343.00
To record CC CO&DS disbu earnings wire	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest		2,343.00
To record CC CO&DS disbuearnings wire Fund 100 G	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest red on 6/24/2011. General Fund		2,343.00
To record CC CO&DS disble earnings wire Fund 100 G Account #	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest red on 6/24/2011. General Fund Description	4 371 30	2,343.00
To record CC CO&DS disbuearnings wire Fund 100 G Account # 7200/310	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest red on 6/24/2011. General Fund Description Professional and Technical Services	4,371.30	
To record CC CO&DS disbrice dispressions with Fund 100 G Account # 7200/310 3323	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest red on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration	4,371.30	4,371.30
To record CC CO&DS disbo earnings wire Fund 100 G Account # 7200/310 3323 To record an	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest red on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as	4,371.30	
To record CC CO&DS disbo earnings wire Fund 100 G Account # 7200/310 3323 To record an	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest red on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration	4,371.30	
To record CC CO&DS disbuearnings wire Fund 100 G Account # 7200/310 3323 To record an provided in A	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest red on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as	4,371.30	
To record CCCO&DS disbuernings wire Fund 100 GACCOUNT # 7200/310 3323 To record an provided in AFUND 210 E	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest red on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds	4,371.30	
To record CCCO&DS disbuearnings wire Fund 100 GACCOUNT # 7200/310 3323 To record an provided in AFUND 210 EACCOUNT #	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest red on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description	·	
To record CCCO&DS disbuearnings wire Fund 100 GACCOUNT # 7200/310 3323 To record an provided in Fund 210 CACCOUNT # 9200/710	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest red on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal	165,000.00	
To record CC CO&DS disbrearnings wire Fund 100 GAccount # 7200/310 3323 To record an provided in AFUND 100 GACCOUNT # 9200/710 9200/720	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest red on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest	165,000.00 79,650.00	
To record CCCO&DS disbrearnings wire Fund 100 GACCOUNT # 7200/310 3323 To record an provided in Fund 210 CACCOUNT # 9200/710 9200/720 9200/730	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest red on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees	165,000.00	
To record CCCO&DS disbrearnings wire Fund 100 GACCOUNT # 7200/310 3323 To record an provided in Fund 210 EACCOUNT # 9200/710 9200/720 9200/730 2210	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest red on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable	165,000.00 79,650.00	4,371.30
To record CCCO&DS disbrice arnings wire Fund 100 GACCOUNT # 7200/310 3323 To record an provided in Fund 210 EACCOUNT # 9200/710 9200/720 9200/730 2210 3322	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest red on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	165,000.00 79,650.00	4,371.30 240,705.09
To record CC CO&DS disbrice arnings wire Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 E Account # 9200/710 9200/720 9200/730 2210 3322 3326	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest red on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest	165,000.00 79,650.00	4,371.30 240,705.09 34.83
To record CCCO&DS disbuearnings wire Fund 100 GACCOUNT # 7200/310 3323 To record an provided in AFUND 100 EACCOUNT # 9200/710 9200/730 9200/730 9210 3322 3326 11XX	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest red on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash	165,000.00 79,650.00	4,371.30 240,705.09
To record CCCO&DS disbuearnings wire Fund 100 GACCOUNT # 7200/310 3323 To record an provided in AFUND EACCOUNT # 9200/710 9200/730 2210 3322 3326 11XX To record de SCOORD COMBON	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest red on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash ebt service payments, MVLR withheld for debt service, investment	165,000.00 79,650.00	4,371.30 240,705.09 34.83
To record CCCO&DS disbuearnings wire Fund 100 GACCOUNT # 7200/310 3323 To record an provided in AFUND EACCOUNT # 9200/710 9200/730 2210 3322 3326 11XX To record de SCOORD COMBON	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest red on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash	165,000.00 79,650.00	4,371.30 240,705.09 34.83
To record CCCO&DS disborearnings wire Fund 100 GACCOUNT # 7200/310 3323 To record an provided in AFUND 100 EACCOUNT # 9200/710 9200/730 2210 3322 3326 11XX To record departings, an	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest red on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash ebt service payments, MVLR withheld for debt service, investment and related fees.	165,000.00 79,650.00	4,371.30 240,705.09 34.83
To record CCCO&DS disborearnings wire Fund 100 GACCOUNT # 7200/310 3323 To record an provided in AFUND 100/710 9200/720 9200/730 2210 3322 3326 11XX To record deearnings, an Reconciliate	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest red on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash ebt service payments, MVLR withheld for debt service, investment and related fees. Lion of activity in fund 210, Debt Service:	165,000.00 79,650.00 157.57 -	4,371.30 240,705.09 34.83 4,067.63
To record CCCO&DS disbrearnings wire Fund 100 GCCCOUNT # 7200/310 3323 To record an provided in ACCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCC	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest red on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash ebt service payments, MVLR withheld for debt service, investment and related fees.	165,000.00 79,650.00	4,371.30 240,705.09 34.83 4,067.63
To record CCCO&DS disbuearnings wire Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 C Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record departments, an Reconciliat Beginning fur Plus:	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest red on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash ebt service payments, MVLR withheld for debt service, investment and related fees. Lion of activity in fund 210, Debt Service: und balance as provided in prior school year	165,000.00 79,650.00 157.57 -	4,371.30 240,705.09 34.83 4,067.63 44,642.23
To record CC CO&DS disbrearnings wire Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 C Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record de earnings, an Reconciliat Beginning fur Plus: CO&DS N	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest red on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash ebt service payments, MVLR withheld for debt service, investment and related fees. Lion of activity in fund 210, Debt Service: und balance as provided in prior school year withheld	165,000.00 79,650.00 157.57 -	4,371.30 240,705.09 34.83 4,067.69 44,642.23 240,705.09
To record CC CO&DS disbrearnings wire Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 C Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record de earnings, an Reconciliat Beginning fur Plus: CO&DS N	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest red on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash ebt service payments, MVLR withheld for debt service, investment and related fees. Lion of activity in fund 210, Debt Service: und balance as provided in prior school year	165,000.00 79,650.00 157.57 -	4,371.30 240,705.09 34.83 4,067.63 44,642.23
To record CCCO&DS disbuearnings wire Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 E Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record de earnings, an Reconciliat Beginning fur Plus: CO&DS variables Bond interpretations	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest red on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash ebt service payments, MVLR withheld for debt service, investment and related fees. Lion of activity in fund 210, Debt Service: und balance as provided in prior school year withheld	165,000.00 79,650.00 157.57 -	4,371.30 240,705.09 34.83 4,067.69 44,642.23 240,705.09
To record CCCO&DS disbuearnings wire Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 E Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record de earnings, an Reconciliat Beginning fur Plus: CO&DS variable	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest red on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash ebt service payments, MVLR withheld for debt service, investment and related fees. Lion of activity in fund 210, Debt Service: und balance as provided in prior school year withheld terest (revenue on withheld MVLR)	165,000.00 79,650.00 157.57 -	4,371.30 240,705.09 34.83 4,067.69 44,642.23 240,705.09
To record CCCO&DS disbuearnings wire Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 E Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record de earnings, an Reconciliat Beginning fur Plus: CO&DS variable	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest red on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash ebt service payments, MVLR withheld for debt service, investment and related fees. Lion of activity in fund 210, Debt Service: und balance as provided in prior school year withheld terest (revenue on withheld MVLR) and bond proceeds	165,000.00 79,650.00 157.57 -	4,371.30 240,705.09 34.83 4,067.69 44,642.23 240,705.09
To record CCCO&DS disbuearnings wire Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 E Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record de earnings, an Reconciliat Beginning fur Plus: CO&DS variable Bond interestions.	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest red on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash ebt service payments, MVLR withheld for debt service, investment and related fees. Lion of activity in fund 210, Debt Service: und balance as provided in prior school year withheld terest (revenue on withheld MVLR) and bond proceeds on on refunded bonds	165,000.00 79,650.00 157.57 -	44,642.23 240,705.09 34.83 4,067.63 240,705.09 34.83
To record CCCO&DS disbuearnings wire Fund 100 G Account # 7200/310 3323 To record an provided in # Fund 210 E Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record de earnings, an Reconciliat Beginning fur Plus: CO&DS variable Bond into Refunde Premium Less: Principal	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest red on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash ebt service payments, MVLR withheld for debt service, investment and related fees. Lion of activity in fund 210, Debt Service: Und balance as provided in prior school year withheld rerest (revenue on withheld MVLR) and bond proceeds on on refunded bonds I payments	165,000.00 79,650.00 157.57 -	4,371.30 240,705.09 34.83 4,067.69 44,642.23 240,705.09 34.83
To record CCCO&DS disbuearnings win Fund 100 GACCOUNT # 7200/310 3323 To record an provided in Fund 210 EACCOUNT # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record deearnings, an Reconciliat Beginning fur Plus: CO&DS was Bond interest Principal Interest	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest red on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash ebt service payments, MVLR withheld for debt service, investment and related fees. Lion of activity in fund 210, Debt Service: und balance as provided in prior school year withheld terest (revenue on withheld MVLR) and bond proceeds on on refunded bonds I payments expenditure	165,000.00 79,650.00 157.57 -	4,371.30 240,705.09 34.83 4,067.63 44,642.23 240,705.09 34.83 - - 165,000.00 79,650.00
To record CCCO&DS disborearnings wire Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 E Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record de earnings, an A Reconciliat Beginning fure Plus: CO&DS or Bond into Refunde Premium Less: Principal Interest Dues and	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest red on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash ebt service payments, MVLR withheld for debt service, investment and related fees. Lion of activity in fund 210, Debt Service: und balance as provided in prior school year withheld letest (revenue on withheld MVLR) and bond proceeds on on refunded bonds I payments expenditure d fees (fees on bond interest above)	165,000.00 79,650.00 157.57 -	4,371.30 240,705.09 34.83 4,067.69 44,642.23 240,705.09 34.83
To record CCCO&DS disborearnings wire Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 E Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record de earnings, an A Reconciliate Beginning fure Plus: CO&DS or Bond into Refunde Premium Less: Principal Interest Dues and Payment	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest red on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash ebt service payments, MVLR withheld for debt service, investment and related fees. Lion of activity in fund 210, Debt Service: und balance as provided in prior school year withheld terest (revenue on withheld MVLR) ed bond proceeds on on refunded bonds I payments expenditure d fees (fees on bond interest above) ts to refunded bonds escrow agent	165,000.00 79,650.00 157.57 -	4,371.30 240,705.09 34.83 4,067.63 44,642.23 240,705.09 34.83 - - 165,000.00 79,650.00
CO&DS disbute earnings wirk Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 E Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record de earnings, an Reconciliat Beginning fur Plus: CO&DS to Bond into Refunde Premium Less: Principal Interest Dues and Payment	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest red on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash ebt service payments, MVLR withheld for debt service, investment and related fees. Lion of activity in fund 210, Debt Service: und balance as provided in prior school year withheld terest (revenue on withheld MVLR) ed bond proceeds on on refunded bonds I payments expenditure d fees (fees on bond interest above) ts to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees)	165,000.00 79,650.00 157.57 -	4,371.30 240,705.09 34.83 4,067.69 44,642.23 240,705.09 34.83 - - 165,000.00 79,650.00 157.57

is the district's/college's responsibility to reconcile debt service fund balance to this statement.

08/02/2011

<u>Credit</u>

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

Entries resulting from bond issuance and refunding:

	Capital Projects, COBI Bonds		
	Describetton		
Account #	<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 Co	ollege did not participate in the issuance of new bonds during FY		
2010-11.	3		
<u>Fund 210 C</u>	Debt Service Bond Refunding		
Account #	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable		_
	7.00.000 2.100.000 7.0000		
_	or district was not impacted by the issuance of the refunding portion apital Outlay Bonds, 2010 Series A.		
·		D.1.9	Constitution of the consti
Year-end e		<u>Debit</u>	<u>Credit</u>
Fund 360 C	Capital Projects, CO&DS		
Account #	<u>Description</u>		
L1XX	Cash	25,662.08	
9200/730	Dues and Fees (Administrative expense)	55.51	
3321	CO&DS Distributed	55.51	24,495.00
			, .55.00
	Interest on Undistributed COSDS		1 222 50
3325	Interest on Undistributed CO&DS		1,222.59
3325 Fo record CC	0&DS disbursements, investment earnings, and treasury fees.		1,222.59
3325 Fo record CC CO&DS disbu	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest		1,222.59
3325 Fo record CC CO&DS disbu	0&DS disbursements, investment earnings, and treasury fees.		1,222.59
3325 Fo record CC CO&DS disbu earnings wire	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest		1,222.59
3325 Fo record CC CO&DS disbuearnings wire Fund 100 G	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund		1,222.59
3325 Fo record CC CO&DS disbuearnings wire Fund 100 G Account #	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description	1 528 62	1,222.59
3325 Fo record CC CO&DS disbuearnings wire Fund 100 G Account # 7200/310	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services	1,528.62	
3325 To record CCCO&DS disbuerings wire Fund 100 GAccount # 7200/310 3323	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration	1,528.62	1,222.59 1,528.62
3325 Fo record CC CO&DS disbuerings wire Fund 100 G Account # 7200/310 3323 Fo record an	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	1,528.62	
3325 To record CC CO&DS disbuernings wire Fund 100 G Account # 7200/310 3323 To record an	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration	1,528.62	
3325 Fo record CCCO&DS disbuearnings wire Fund 100 GAccount # 7200/310 3323 Fo record an approvided in A	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	1,528.62	
3325 Fo record CCCO&DS disbuerings wire Fund 100 GAccount # 7200/310 3323 Fo record an provided in A	D&DS disbursements, investment earnings, and treasury fees. sursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.	1,528.62	
3325 Fo record CCCO&DS disbuerings wire Fund 100 GACCOUNT # 7200/310 3323 Fo record an orovided in Fund 210 DACCOUNT #	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description		
3325 Fo record CCCO&DS disbuerings wire Fund 100 GACCOUNT # 7200/310 3323 Fo record an orovided in AFFUND 210 DACCOUNT # 9200/710	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal	55,000.00	
3325 Fo record CC CO&DS disbuerings wire Fund 100 G Account # 7200/310 3323 Fo record and provided in A Fund 210 D Account # 9200/710 9200/720	D&DS disbursements, investment earnings, and treasury fees. sursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest	55,000.00 22,250.00	
3325 Fo record CCCO&DS disbuerings wire Fund 100 GACCOUNT # 7200/310 3323 Fo record and provided in AF Fund 210 E ACCOUNT # 9200/710 9200/720 9200/730	D&DS disbursements, investment earnings, and treasury fees. sursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees	55,000.00	
3325 Fo record CCCO&DS disbuerings wire Fund 100 G Account # 7200/310 3323 Fo record and provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9210	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable	55,000.00 22,250.00	1,528.62
3325 Fo record CCCO&DS disbuerings wire Fund 100 G Account # 7200/310 3323 Fo record and provided in # Fund 210 D Account # 9200/710 9200/720 9200/730 9210 3322	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	55,000.00 22,250.00	1,528.62 75,884.75
3325 To record CC CO&DS disbusterings wire Fund 100 G Account # 7200/310 3323 To record and provided in # 9200/710 9200/720 9200/730 9210 9322 9326	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest	55,000.00 22,250.00	1,528.62 75,884.75 10.98
3325 Fo record CC CO&DS disbusterings wire Fund 100 G Account # 7200/310 3323 Fo record and provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9210 9322 9326 11XX	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash	55,000.00 22,250.00	1,528.62 75,884.75
3325 To record CC CO&DS disbusterings wire Fund 100 G Account # 7200/310 3323 To record an orovided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9210 9322 9326 9326 91XX To record de	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash ebt service payments, MVLR withheld for debt service, investment	55,000.00 22,250.00	1,528.62 75,884.75 10.98
3325 To record CC CO&DS disbusterings wire Fund 100 G Account # 7200/310 3323 To record an orovided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9210 9322 9326 9326 91XX To record de	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash	55,000.00 22,250.00	1,528.62 75,884.75 10.98
3325 Fo record CC CO&DS disbusterings wire Fund 100 G Account # 7200/310 3323 Fo record and provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9210 93322 3326 11XX Fo record decearnings, and	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash ebt service payments, MVLR withheld for debt service, investment d related fees.	55,000.00 22,250.00	1,528.62 75,884.75 10.98
3325 To record CCCO&DS disbuerings wire Fund 100 G Account # 7200/310 3323 To record an orovided in Account # 7200/710 7200/720 7200/730 7210 7322 7326 7322 7326 7324 75 record decemings, an orovidian	D&DS disbursements, investment earnings, and treasury fees. Bursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Beneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Ebt service payments, MVLR withheld for debt service, investment d related fees.	55,000.00 22,250.00 49.67 -	1,528.62 75,884.75 10.98 1,403.94
3325 To record CC CO&DS disbusterings wire Fund 100 G Account # 7200/310 3323 To record and provided in # 7200/710 7200/720 7200/720 7200/730 7210 7322 7326 7322 750 record decemings, and Reconciliate Reconciliate Reconciliate	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash ebt service payments, MVLR withheld for debt service, investment d related fees.	55,000.00 22,250.00	1,528.62 75,884.75 10.98
3325 To record CCCO&DS disbuerings wire Fund 100 G Account # 7200/310 3323 To record and provided in # 7200/710 7200/720 7200/720 7200/730 7210 7322 7326 7326	D&DS disbursements, investment earnings, and treasury fees. Jursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Jeneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Ebt service payments, MVLR withheld for debt service, investment d related fees. Lion of activity in fund 210, Debt Service: Ind balance as provided in prior school year	55,000.00 22,250.00 49.67 -	75,884.75 10.98 1,403.94
3325 To record CC CO&DS disbusterings wire Fund 100 G Account # 7200/310 3323 To record and provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9210 9322 9326 11XX To record determings, and Reconciliate Beginning fur Plus: CO&DS N	D&DS disbursements, investment earnings, and treasury fees. Bursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Beneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Ebt service payments, MVLR withheld for debt service, investment d related fees. Lion of activity in fund 210, Debt Service: Indi balance as provided in prior school year	55,000.00 22,250.00 49.67 -	75,884.75 10.98 1,403.94 14,441.51 75,884.75
3325 To record CC CO&DS disbusted in the content of	D&DS disbursements, investment earnings, and treasury fees. Bursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Beneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional services as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Est service payments, MVLR withheld for debt service, investment d related fees. Lion of activity in fund 210, Debt Service: Ind balance as provided in prior school year Withheld erest (revenue on withheld MVLR)	55,000.00 22,250.00 49.67 -	75,884.75 10.98 1,403.94
3325 To record CC CO&DS disbusted in the content of	D&DS disbursements, investment earnings, and treasury fees. Dursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Ebt service payments, MVLR withheld for debt service, investment d related fees. Lion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds	55,000.00 22,250.00 49.67 -	75,884.75 10.98 1,403.94 14,441.51 75,884.75
3325 To record CC CO&DS disbusted in the content of	D&DS disbursements, investment earnings, and treasury fees. Bursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Beneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional services as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Est service payments, MVLR withheld for debt service, investment d related fees. Lion of activity in fund 210, Debt Service: Ind balance as provided in prior school year Withheld erest (revenue on withheld MVLR)	55,000.00 22,250.00 49.67 -	75,884.75 10.98 1,403.94 14,441.51 75,884.75
3325 To record CC CO&DS disbusted in the content of	D&DS disbursements, investment earnings, and treasury fees. Dursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Ebt service payments, MVLR withheld for debt service, investment d related fees. Lion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds	55,000.00 22,250.00 49.67 -	75,884.75 10.98 1,403.94 14,441.51 75,884.75
Gazes For record CC CO&DS disbusternings wire Fund 100 Gazes Account # 7200/310 Gazes Fund 210 Earnings Fund 210 Fund 21	D&DS disbursements, investment earnings, and treasury fees. Dursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Ebt service payments, MVLR withheld for debt service, investment d related fees. Lion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds	55,000.00 22,250.00 49.67 -	75,884.75 10.98 1,403.94 14,441.51 75,884.75
3325 To record CCCO&DS disbusterings wire Fund 100 G Account # 7200/310 3323 To record and provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9210 93322 9326 93326 93326 93326 93328 9326 93328 9329 93206 9320 9320 9320 9320 9320 9320 9320 9320	D&DS disbursements, investment earnings, and treasury fees. Jursement wired on 03/18/2011 and/or 06/28/2011; net interest and on 6/24/2011. Jursemeral Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash abt service payments, MVLR withheld for debt service, investment delated fees. Lion of activity in fund 210, Debt Service: Indicated fees and prior school year Withheld Berest (revenue on withheld MVLR) Depayments Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bonds SBE/COBI Bond Interest Cash Debt Service payments, MVLR withheld for debt service, investment Debt Service in	55,000.00 22,250.00 49.67 -	1,528.62 75,884.75
To record CCCO&DS disbueranings wire Fund 100 GACCOUNT # 7200/310 3323 Fo record and provided in ACCOUNT # 7200/710 7200/720 7200/730 7210 73322 73326 73322 73322 73326 73322 7322	D&DS disbursements, investment earnings, and treasury fees. Bursement wired on 03/18/2011 and/or 06/28/2011; net interest and on 6/24/2011. Beneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Brounts withheld from MVLR for actual administration fees as and fees as and fees. Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Ebt service payments, MVLR withheld for debt service, investment direlated fees. Etion of activity in fund 210, Debt Service: Indibalance as provided in prior school year Withheld Berest (revenue on withheld MVLR) By dond proceeds Con refunded bonds Description	55,000.00 22,250.00 49.67 -	1,528.62 75,884.75 10.98 1,403.94 14,441.51 75,884.75 10.98 55,000.00 22,250.00
To record CCCO&DS disbusted in the premium Less: Proceedings with the premium Less: Proced CCO&DS disbusted in the premium Less: Principal Interest Dues and control of the premium Less: Principal Interest Dues and control of the premium Less: Principal Interest Dues and control of the premium Less: Principal Interest Dues and control of the premium Less: Principal Interest Dues and control of the premium Less: Principal Interest Dues and control of the premium Less: Principal Interest Dues and control of the premium Less: Principal Interest Dues and control of the premium Less: Principal Interest Dues and control of the premium Less: Principal Interest Dues and control of the premium Less: Principal Interest Dues and control of the premium Less: Principal Interest Dues and control of the premium Less: Principal Interest Dues and control of the premium Less: Principal Interest Dues and control of the premium Less: Principal Interest Dues and control of the premium Less: Principal Interest Dues and control of the premium Less: Principal Interest Dues and control of the premium Less:	D&DS disbursements, investment earnings, and treasury fees. Dursement wired on 03/18/2011 and/or 06/28/2011; net interest and on 6/24/2011. Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Debt service payments, MVLR withheld for debt service, investment direlated fees. Lition of activity in fund 210, Debt Service: Indibalance as provided in prior school year Withheld Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Debt Service payments, MVLR withheld for debt service, investment direlated fees. Lition of activity in fund 210, Debt Service: Indibalance as provided in prior school year Withheld Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	55,000.00 22,250.00 49.67 -	1,528.62 75,884.75
3325 To record CCCO&DS disbusted in the premium Less: Principal Interest Dues and Payment	D&DS disbursements, investment earnings, and treasury fees. Dursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Description Professional and Technical Services CO&DS Withheld for Administration CO&DS Withheld for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Ebt service payments, MVLR withheld for debt service, investment direlated fees. Stion of activity in fund 210, Debt Service: und balance as provided in prior school year withheld erest (revenue on withheld MVLR) di bond proceeds non refunded bonds Dayments Expenditure di fees (fees on bond interest above) ts to refunded bonds escrow agent	55,000.00 22,250.00 49.67 -	1,528.62 75,884.75 10.98 1,403.94 14,441.51 75,884.75 10.98 55,000.00 22,250.00
To record CCCO&DS disbueranings wire Fund 100 G Account # 7200/310 3323 To record and provided in # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record detearnings, and Reconciliate Beginning fur Plus: CO&DS variable and premium Less: Principal Interest Dues and Payment	D&DS disbursements, investment earnings, and treasury fees. Dursement wired on 03/18/2011 and/or 06/28/2011; net interest and on 6/24/2011. Description Professional and Technical Services CO&DS Withheld for Administration COWNIT Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Est service payments, MVLR withheld for debt service, investment delated fees. Lition of activity in fund 210, Debt Service: und balance as provided in prior school year withheld derest (revenue on withheld MVLR) d bond proceeds n on refunded bonds payments expenditure d fees (fees on bond interest above) ts to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees)	55,000.00 22,250.00 49.67 -	1,528.62 75,884.75 10.98 1,403.94 14,441.51 75,884.75 10.98 55,000.00 22,250.00

is the district's/college's responsibility to reconcile debt service fund balance to this statement.

Credit

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

Entries resulting from bond issuance and refunding:

Fund 310 C	apital Projects, COBI Bonds		
Account #	Description		
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 3711	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		_
	ellege did not participate in the issuance of new bonds during FY		
2010-11.	mege and not participate in the issuance of new bonds during in		
Fund 210 D	ebt Service Bond Refunding		
Account #	Description		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable		-
_	or district was not impacted by the issuance of the refunding portion apital Outlay Bonds, 2010 Series A.		
Year-end e	ntries:	<u>Debit</u>	<u>Credit</u>
Fund 360 C	apital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	46,628.29	
9200/730	Dues and Fees (Administrative expense)	27.74	46.045.00
3321	CO&DS Distributed		46,045.00
3325	Interest on Undistributed CO&DS		611.03
	0&DS disbursements, investment earnings, and treasury fees.		
	ursement wired on 03/18/2011 and/or 06/28/2011; net interest		
_	ed on 6/24/2011.		
	eneral Fund		
Account #	Description		
7200/310	Professional and Technical Services	701.19	701 10
3323	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as		701.19
-	Article XII, Section 9, Subsection (d) of the Florida Constitution.		
	ebt Service, SBE/COBI Bonds		
Account #	Description Redemation of Principal		
9200/710	Redemption of Principal	-	
9200/720 9200/730	Interest Dues and Fees	-	
9200/730 2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds	_	_
3326	SBE/COBI Bond Interest		_
	•		
	bt service payments, MVLR withheld for debt service, investment d related fees.		
	ion of activity in fund 210, Debt Service:		
Deconcilia	ion or activity in runu 210, DEDL SCIVICE:	\$	_
	nd balance as provided in prior school year	Ψ	
	nd balance as provided in prior school year		
Beginning fu Plus: CO&DS v	vithheld		-
Beginning fu Plus: CO&DS v Bond into	vithheld erest (revenue on withheld MVLR)		-
Beginning fu Plus: CO&DS v Bond into Refunde	vithheld erest (revenue on withheld MVLR) d bond proceeds		- - -
Beginning fu Plus: CO&DS v Bond into Refunde Premium	vithheld erest (revenue on withheld MVLR)		- - -
Beginning fu Plus: CO&DS v Bond into Refunde Premium Less:	vithheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds		-
Beginning fu Plus: CO&DS v Bond into Refunde Premium Less: Principal	withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments		- - - -
Beginning fu Plus: CO&DS v Bond into Refunde Premium Less: Principal Interest	withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure		- - - -
Beginning fu Plus: CO&DS v Bond into Refunde Premium Less: Principal Interest Dues and	withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure d fees (fees on bond interest above)		-
Beginning fu Plus: CO&DS v Bond into Refunde Premium Less: Principal Interest Dues and Payment	withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure d fees (fees on bond interest above) s to refunded bonds escrow agent		-
Beginning fu Plus: CO&DS v Bond into Refunde Premium Less: Principal Interest Dues and Payment	withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure d fees (fees on bond interest above) s to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees)	+	- - - - - - -

is the district's/college's responsibility to reconcile debt service fund balance to this statement.

Credit

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

Entries resulting from bond issuance and refunding:

Account #	Capital Projects, COBI Bonds Description		
L1XX	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 Co	ollege did not participate in the issuance of new bonds during FY		
2010-11.			
Fund 210 [Debt Service Bond Refunding		
Account #	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 3715	Dues and Fees (Issuance costs - bond finance/admin charges) Sale of Refunding Bonds	-	
3792	Premium on Sale of Refunding Bonds		_
2210	Accrued Interest Payable		_
	ned ded Interest rayable		
_	or district was not impacted by the issuance of the refunding portion apital Outlay Bonds, 2010 Series A.		
Year-end e	ntries:	<u>Debit</u>	<u>Credit</u>
Fund 360 C	Capital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	13,532.90	
9200/730	Dues and Fees (Administrative expense)	39.90	40.00:5-
3321	CO&DS Distributed		12,694.00
3325	Interest on Undistributed CO&DS		878.80
CO&DS disb	0&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest		
_	ed on 6/24/2011.		
<u>Fund 100 (</u>	General Fund		
Account #	<u>Description</u>		
7200/310	Professional and Technical Services	1,287.99	
3323	CO&DS Withheld for Administration		1,287.99
	nounts withheld from MVLR for actual administration fees as		
	Article XII, Section 9, Subsection (d) of the Florida Constitution.		
	Debt Service, SBE/COBI Bonds		
Account #	Description Redemation of Principal	4F 000 00	
9200/710	Redemption of Principal	45,000.00	
9200/720 9200/730	Interest Dues and Fees	28,000.00 47.05	
9200/730 2210	Accrued Interest Payable	- T/.US	
	CO&DS Withheld for SBE/COBI Bonds		71,883.55
3322	SBE/COBI Bond Interest		10.40
			1,153.10
3326	Cash		
3326 11XX To record de	bt service payments, MVLR withheld for debt service, investment		
3326 11XX To record de			
3326 11XX To record de earnings, an Reconcilia t	bbt service payments, MVLR withheld for debt service, investment d related fees. cion of activity in fund 210, Debt Service:		
3326 11XX To record de earnings, an Reconcilia t Beginning fu	bbt service payments, MVLR withheld for debt service, investment d related fees.		\$ 19,918.98
3326 11XX To record de earnings, an Reconcilia t	bbt service payments, MVLR withheld for debt service, investment d related fees. cion of activity in fund 210, Debt Service: nd balance as provided in prior school year		\$
3326 11XX To record de earnings, an Reconciliat Beginning fu Plus: CO&DS	bbt service payments, MVLR withheld for debt service, investment d related fees. cion of activity in fund 210, Debt Service: nd balance as provided in prior school year		\$
3326 11XX To record de earnings, an Reconciliat Beginning fu Plus: CO&DS Bond int	bbt service payments, MVLR withheld for debt service, investment d related fees. cion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld		\$ 71,883.55
3326 11XX To record de earnings, an Reconciliat Beginning fu Plus: CO&DS Bond int	bbt service payments, MVLR withheld for debt service, investment d related fees. cion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR)		\$ 71,883.55
Reconciliate Beginning fu Plus: CO&DS Bond int Refunde Premium Less:	bbt service payments, MVLR withheld for debt service, investment d related fees. cion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds		\$ 71,883.55 10.40 - -
3326 11XX To record de earnings, an Reconciliat Beginning fu Plus:	bbt service payments, MVLR withheld for debt service, investment d related fees. cion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds payments		\$ 71,883.55 10.40 - - 45,000.00
3326 11XX To record de earnings, an Reconciliat Beginning fu Plus: CO&DS Bond int Refunde Premium Less: Principal Interest	bbt service payments, MVLR withheld for debt service, investment d related fees. cion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds payments expenditure		\$ 71,883.55 10.40 - - 45,000.00 28,000.00
3326 11XX To record de earnings, an Reconciliat Beginning fu Plus: CO&DS Bond int Refunde Premium Less: Principal Interest Dues an	bbt service payments, MVLR withheld for debt service, investment d related fees. cion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds payments expenditure d fees (fees on bond interest above)		\$ 71,883.55 10.40 - - 45,000.00 28,000.00
3326 11XX To record de earnings, an Reconciliat Beginning fu Plus:	bbt service payments, MVLR withheld for debt service, investment d related fees. cion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds payments expenditure d fees (fees on bond interest above) es to refunded bonds escrow agent		\$ 71,883.55 10.40 - - 45,000.00
3326 11XX To record de earnings, an Reconciliat Beginning fu Plus: CO&DS Bond int Refunde Premium Less: Principal Interest Dues an Payment	bbt service payments, MVLR withheld for debt service, investment d related fees. cion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds on on refunded bonds payments expenditure d fees (fees on bond interest above) cs to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees)		\$ 45,000.00 28,000.00

is the district's/college's responsibility to reconcile debt service fund balance to this statement.

Credit

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

Entries resulting from bond issuance and refunding:

	Capital Projects, COBI Bonds		
Account #	<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 3711	Discounts on Sale of Bonds	-	
3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ollege did not participate in the issuance of new bonds during FY		
2010-11.	onege did not participate in the issuance of new bonds during in		
Fund 210 C	Debt Service Bond Refunding		
Account #	Description		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable		-
_	or district was not impacted by the issuance of the refunding portion apital Outlay Bonds, 2010 Series A.		
Year-end e	ntries:	<u>Debit</u>	Credit
Fund 360 C	Capital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	17,151.99	
9200/730	Dues and Fees (Administrative expense)	32.72	
3321	CO&DS Distributed		16,464.00
3325	Interest on Undistributed CO&DS		720.71
	0&DS disbursements, investment earnings, and treasury fees.		
	ursement wired on 03/18/2011 and/or 06/28/2011; net interest		
_	ed on 6/24/2011.		
Fund 100 G	General Fund		
Account #	<u>Description</u>		
7200/310	Professional and Technical Services	1,134.09	,
3323	CO&DS Withheld for Administration		1,134.09
	nounts withheld from MVLR for actual administration fees as		
orovided in A	Article XII, Section 9, Subsection (d) of the Florida Constitution.		
	Debt Service, SBE/COBI Bonds		
Account #	<u>Description</u>	4	
9200/710	Redemption of Principal	40,000.00	
9200/720	Interest	19,000.00	
9200/730	Dues and Fees	37.97	
2210 3322	Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	-	50 AD 42
3322 3326	SBE/COBI Bond Interest		58,007.43 8.39
11XX	Cash		6.39 1,022.15
	ebt service payments, MVLR withheld for debt service, investment		1,022.10
	d related fees.		
Reconciliat	tion of activity in fund 210, Debt Service:		
Beginning fu	and balance as provided in prior school year		\$ 13,223.59
Plus:			
CO&DS \			58,007.43
	erest (revenue on withheld MVLR)		8.39
	d bond proceeds		-
Refunde	n on refunded bonds		-
Refunde Premium			40 000 00
Refunde Premium Less:	payments		40,000.00
Refunde Premium Less: Principal	payments		10 000 00
Refunde Premium Less: Principal Interest	expenditure		•
Refunde Premium Less: Principal Interest Dues and	expenditure d fees (fees on bond interest above)		-
Refunde Premium Less: Principal Interest Dues and Payment	expenditure d fees (fees on bond interest above) ts to refunded bonds escrow agent		•
Refunde Premium Less: Principal Interest Dues and Payment	expenditure d fees (fees on bond interest above) ts to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees)		 19,000.00 37.97 - - - 12,201.44

is the district's/college's responsibility to reconcile debt service fund balance to this statement.

Credit

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

	ulting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
<u>Fund 310 C</u>	Capital Projects, COBI Bonds		
Account #	<u>Description</u>		
<u>11XX</u>	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 Co	ollege did not participate in the issuance of new bonds during FY		
2010-11.			
Fund 210 F	Debt Service Bond Refunding		
	-		
Account #	Description Description Description	650 465 00	
9299/760	Payments to Refunded Bond Escrow Agent Dues and Fees (Issuance costs - underwriter's discount)	658,465.09 4,151.24	
9200/730 9200/730	Dues and Fees (Issuance costs - under writer's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	1,286.64	
3715	Sale of Refunding Bonds	1,200.04	570,000.00
3792	Premium on Sale of Refunding Bonds		86,063.85
2210	Accrued Interest Payable		7,839.12
-	s result from the refunding portion of the SBE Capital Outlay Bonds,		7,039.12
	A, dated 10/14/2010, which refund the 2001 Series A bonds		
	2012 through 2021 and the 2002 Series A bonds maturing in 2013		
_	-		
through 2022	۷.		
Year-end e	ntries:	<u>Debit</u>	<u>Credit</u>
Fund 360 C	Capital Projects, CO&DS		
Account #	Description		
11XX	Cash	40,934.69	
9200/730		100.38	
3321	CO&DS Distributed	100.50	38,824.00
3325	Interest on Undistributed CO&DS		•
			2,211.07
	0&DS disbursements, investment earnings, and treasury fees.		
	ursement wired on 03/18/2011 and/or 06/28/2011; net interest		
_	ed on 6/24/2011.		
<u>Funa 100 G</u>	General Fund		
Account #	<u>Description</u>		
7200/310	Professional and Technical Services	2,875.86	
3323	CO&DS Withheld for Administration		2,875.86
To record an	nounts withheld from MVLR for actual administration fees as		
provided in A	Article XII, Section 9, Subsection (d) of the Florida Constitution.		
Fund 210 D	Debt Service, SBE/COBI Bonds		
	-		
Account #	Description Redescription of Deiceine	100 000 00	
9200/710	Redemption of Principal	100,000.00	
9200/720	Interest	46,504.01	
9200/730	Dues and Fees Accrued Interest Payable	98.21	
2210	Accrued Interest Payable	7,839.12	150 024 17
3322 3326	CO&DS Withheld for SBE/COBI Bonds		150,024.17 21.71
3326 11XX	SBE/COBI Bond Interest Cash		
	cash bt service payments, MVLR withheld for debt service, investment		4,395.46
	d related fees.		
zarriiriys, dfl	u relateu 1 005.		
Reconciliat	ion of activity in fund 210, Debt Service:		
Beginning fu	nd balance as provided in prior school year	S	30,440.58
Plus:	,		,
CO&DS	withheld		150,024.17
Bond int	erest (revenue on withheld MVLR)		21.71
	d bond proceeds		570,000.00
	n on refunded bonds		86,063.85
Less:			,
	payments		100,000.00
	expenditure		46,504.01
	d fees (fees on bond interest above)		98.21
	es to refunded bonds escrow agent		658,465.09
•	d fees on refunded bonds (admin and underwriter fees)		5,437.88
	The state of the s		26,045.12
Ending fund			

is the district's/college's responsibility to reconcile debt service fund balance to this statement.

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

Entries resulting from bond issuance and refunding:

<u>Fund 310 C</u>	Capital Projects, COBI Bonds		
Account #	<u>Description</u>		
<u>11XX</u>	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 Co	ollege did not participate in the issuance of new bonds during FY		
2010-11.			
Fund 210 E	Debt Service Bond Refunding		
Account #	Description		
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 2702	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable		-
_	or district was not impacted by the issuance of the refunding portion apital Outlay Bonds, 2010 Series A.		
Year-end e		<u>Debit</u>	<u>Credit</u>
Fund 360 C	Capital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	47,359.97	
9200/730	Dues and Fees (Administrative expense)	135.88	
3321	CO&DS Distributed		44,503.00
3325	Interest on Undistributed CO&DS		2,992.85
	The cot on on and butter coaps		2,332.00
To record CC	O&DS dishursements, investment earnings, and treasury foce		
	D&DS disbursements, investment earnings, and treasury fees.		
CO&DS disb	ursement wired on 03/18/2011 and/or 06/28/2011; net interest		
CO&DS disbo earnings wir	ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011.		
CO&DS disbo earnings wir	ursement wired on 03/18/2011 and/or 06/28/2011; net interest		
CO&DS disbo earnings wir Fund 100 G	ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011.		
CO&DS disb earnings wir Fund 100 G Account #	ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services	4,230.18	
CO&DS disbo earnings wir	ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description	4,230.18	4,230.18
CO&DS disborderings wir Fund 100 GAccount # 7200/310 3323	ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration	4,230.18	4,230.18
CO&DS disbo earnings wir Fund 100 G Account # 7200/310 3323 To record an	ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	4,230.18	4,230.18
CO&DS disbite earnings wir Fund 100 G Account # 7200/310 3323 To record an provided in A	ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration	4,230.18	4,230.18
CO&DS disbute earnings wir Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 E	ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds	4,230.18	4,230.18
CO&DS disboute arnings wir Fund 100 Geometric Account # 7200/310 3323 To record an provided in Fund 210 Eeccount #	ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description	,	4,230.18
CO&DS disbite earnings wir Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 E Account # 9200/710	ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal	170,000.00	4,230.18
CO&DS disbite earnings wir Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 E Account # 9200/710 9200/720	ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest	170,000.00 67,500.00	4,230.18
CO&DS disbite earnings wire Fund 100 Geometric Fund 100 Geometric Fund 210 Eeecount # 9200/710 Geometric Fund 210 Eeecount # 9200/720 Geometric Fund 200/730 Geo	ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees	170,000.00	4,230.18
CO&DS disbite earnings wir Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 E Account # 9200/710 9200/720 9200/730 2210	ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable	170,000.00 67,500.00	·
CO&DS disborearnings wire Fund 100 & Account # 7200/310 3323 For record and provided in Account # 9200/710 9200/720 9200/730 2210 3322	ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	170,000.00 67,500.00	233,278.69
CO&DS disbute earnings wire fund 100 Geometric fund	ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest	170,000.00 67,500.00	233,278.6 <u>9</u> 33.75
CO&DS disbute earnings wire fund 100 Geometric fund	ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash	170,000.00 67,500.00	233,278.6 <u>9</u> 33.75
CO&DS disbute earnings win Fund 100 General Account # 7200/310 General Account # 9200/710 General Gene	ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash ebt service payments, MVLR withheld for debt service, investment	170,000.00 67,500.00	4,230.18 233,278.69 33.75 4,340.26
CO&DS disbute earnings wire fund 100 Geometric fund	ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash	170,000.00 67,500.00	233,278.69 33.75
CO&DS disbite earnings wir Fund 100 General Account # 7200/310 General Account # 9200/710 General Gene	ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash ebt service payments, MVLR withheld for debt service, investment	170,000.00 67,500.00	233,278.69 33.75
CO&DS disbite earnings wire Fund 100 Geometric Fund 100 Geometric Fund 210 Eee Fund 210 Eee Fund 210 Geometric Fund 210 Eee Fund 210 Geometric Fun	ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash ebt service payments, MVLR withheld for debt service, investment d related fees.	170,000.00 67,500.00 152.70	233,278.69 33.75 4,340.20
CO&DS disbote earnings wir Fund 100 GAccount # 7200/310 3323 To record an provided in AFUND 100 GACCOUNT # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record departings, an Reconciliate	ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash ebt service payments, MVLR withheld for debt service, investment d related fees.	170,000.00 67,500.00	233,278.69 33.75 4,340.20
CO&DS disbote earnings wir Fund 100 GAccount # 7200/310 3323 To record an provided in AFUND FUND 100 P200/710 P200/720 P200/730 P	Description Nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Debt Service payments, MVLR withheld for debt service, investment d related fees. Lion of activity in fund 210, Debt Service: Indiana Description Interest Interest Interest Indiana Description Interest Indiana Description Interest Indiana Description Interest Indiana Description In	170,000.00 67,500.00 152.70	233,278.69 33.75 4,340.20 40,141.71
CO&DS disbote earnings wir Fund 100 GAccount # 7200/310 3323 To record an provided in AFUND FUND FUND FUND FUND FUND FUND FUND	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash ebt service payments, MVLR withheld for debt service, investment d related fees. Lion of activity in fund 210, Debt Service: Ind balance as provided in prior school year	170,000.00 67,500.00 152.70	233,278.69 33.75 4,340.26 40,141.71 233,278.69
CO&DS disbute earnings wire Fund 100 & Account # 7200/310 3323 To record an provided in Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record departings, an Reconciliat Beginning fur Plus: CO&DS & Bond interest and content of the co	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash ebt service payments, MVLR withheld for debt service, investment d related fees. Lion of activity in fund 210, Debt Service: withheld erest (revenue on withheld MVLR)	170,000.00 67,500.00 152.70	233,278.69 33.75 4,340.20 40,141.71 233,278.69
CO&DS disbite earnings wire Fund 100 Geometric Fund 100 Geometric Fund 210 Eee Fund	ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash ebt service payments, MVLR withheld for debt service, investment d related fees. Lion of activity in fund 210, Debt Service: and balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds	170,000.00 67,500.00 152.70	233,278.69 33.75 4,340.20 40,141.71 233,278.69
CO&DS disbite earnings wir Fund 100 General Account #7200/310 General Account #7200/710 General Genera	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash ebt service payments, MVLR withheld for debt service, investment d related fees. Lion of activity in fund 210, Debt Service: withheld erest (revenue on withheld MVLR)	170,000.00 67,500.00 152.70	233,278.69 33.75 4,340.26 40,141.71 233,278.69
CO&DS disbite earnings wir Fund 100 General Account #7200/310 General Account #7200/710 General Genera	Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash ebt service payments, MVLR withheld for debt service, investment d related fees. Lion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds in on refunded bonds	170,000.00 67,500.00 152.70	233,278.69 33.75 4,340.26 40,141.71 233,278.69 33.75
CO&DS disbite earnings wir Fund 100 General Account #7200/310 General Account #7200/310 General Genera	ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash ebt service payments, MVLR withheld for debt service, investment d related fees. Lion of activity in fund 210, Debt Service: und balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds	170,000.00 67,500.00 152.70	233,278.69 33.75 4,340.20 40,141.71 233,278.69 33.75
CO&DS disbite earnings wir Fund 100 General Account #7200/310 General Account #7200/310 General Genera	ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash ebt service payments, MVLR withheld for debt service, investment d related fees. Lion of activity in fund 210, Debt Service: and balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds payments expenditure	170,000.00 67,500.00 152.70	233,278.69 33.75 4,340.20 40,141.71 233,278.69 33.75 - - 170,000.00 67,500.00
CO&DS disbite earnings wir Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 E Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record de earnings, an Reconciliat Beginning fur Plus:	ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash ebt service payments, MVLR withheld for debt service, investment d related fees. Lition of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds I payments expenditure d fees (fees on bond interest above)	170,000.00 67,500.00 152.70	233,278.69 33.75 4,340.20 40,141.71 233,278.69 33.75
CO&DS disbite earnings wire Fund 100 General Account #7200/310 General Account #7200/710 General Gener	ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash ebt service payments, MVLR withheld for debt service, investment d related fees. Lition of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds I payments expenditure d fees (fees on bond interest above) ts to refunded bonds escrow agent	170,000.00 67,500.00 152.70	233,278.69 33.75 4,340.20 40,141.71 233,278.69 33.75 - - 170,000.00 67,500.00
CO&DS disbite earnings wire Fund 100 General Account #7200/310 General Account #7200/710 General Gener	ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash ebt service payments, MVLR withheld for debt service, investment d related fees. Lion of activity in fund 210, Debt Service: und balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds I payments expenditure d fees (fees on bond interest above) ts to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees)	170,000.00 67,500.00 152.70	233,278.69 33.75 4,340.26 40,141.71 233,278.69 33.75 - - 170,000.00 67,500.00 152.70

is the district's/college's responsibility to reconcile debt service fund balance to this statement.

Credit

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

Entries resulting from bond issuance and refunding:

Fund 310 Capital Projects, COBI Bonds

A, dated and	Description 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 new money portion of the SBE Capital Outlay Bonds, 2010 Series delivered 10/14/2010.	1,541,953.30 9,789.32 2,857.98 -	1,435,000.00 119,600.60
	ebt Service Bond Refunding		
Account # 9299/760 9200/730 9200/730 3715 3792 2210	<u>Description</u> Payments to Refunded Bond Escrow Agent Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable	- - -	- - -
_	or district was not impacted by the issuance of the refunding portion apital Outlay Bonds, 2010 Series A.		
Year-end e	ntries:	<u>Debit</u>	 Credit
	apital Projects, CO&DS		
Account # 11XX 9200/730 3321	<u>Description</u> Cash Dues and Fees (Administrative expense) CO&DS Distributed	126,297.15 446.98	116,899.00
CO&DS disbu earnings wire	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Jursement wired on 03/18/2011 and/or 06/28/2011; net interest and on 6/24/2011. Jursement Fund		9,845.13
Account #	Description		
7200/310 3323 To record am	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	13,026.09	13,026.09
	ebt Service, SBE/COBI Bonds		
Account #	Description		
9200/710 9200/720 9200/730	Redemption of Principal Interest Dues and Fees	475,000.00 243,108.92 483.40	
2210 3322 3326	Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest	-	738,481.01 106.84
	Cash bt service payments, MVLR withheld for debt service, investment d related fees.	19,995.53	
Reconciliat	ion of activity in fund 210, Debt Service:		
Beginning fu	nd balance as provided in prior school year		\$ 127,380.40
CO&DS v Bond inte	vithheld erest (revenue on withheld MVLR) d bond proceeds		738,481.01 106.84
Premium	on refunded bonds		-
Interest of	payments expenditure d fees (fees on bond interest above)		475,000.00 243,108.92 483.40
Payment	s to refunded bonds escrow agent		-
Dues and	d fees on refunded bonds (admin and underwriter fees) balance		- 147,375.93

<u>Credit</u>

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

Entries resulting from bond issuance and refunding:

<u>Funa 310 C</u>	Capital Projects, COBI Bonds		
Account #	Description		
<u>11XX</u>	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		-
	ollege did not participate in the issuance of new bonds during FY		
2010-11.			
	Debt Service Bond Refunding		
Account #	Description		
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 2702	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable		-
_	or district was not impacted by the issuance of the refunding portion apital Outlay Bonds, 2010 Series A.		
Year-end e	ntries:	<u>Debit</u>	Credit
und 360 C	Capital Projects, CO&DS		
Account #	Description		
11XX	Cash	78,565.75	
9200/730	Dues and Fees (Administrative expense)	233.98	
3321	CO&DS Distributed		73,646.00
3325	Interest on Undistributed CO&DS		5,153.73
Γo record CC	0&DS disbursements, investment earnings, and treasury fees.		
	ursement wired on 03/18/2011 and/or 06/28/2011; net interest		
	ed on 6/24/2011.		
Fund 100 G	General Fund		
Account #	Description		
7200/310	Professional and Technical Services	6,715.98	
3323	CO&DS Withheld for Administration	,	6,715.98
	nounts withheld from MVLR for actual administration fees as		
orovided in A	Article XII, Section 9, Subsection (d) of the Florida Constitution.		
	Debt Service, SBE/COBI Bonds		
Account #	Description		
9200/710	Redemption of Principal	275,000.00	
9200/720	Interest	99,100.00	
9200/730	Dues and Fees	240.48	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		367,370.22
3326	SBE/COBI Bond Interest		53.15
	Cash		6,917.11
IIXX	bt service payments, MVLR withheld for debt service, investment		
To record de	d related fees		
To record de			
To record de earnings, an	cion of activity in fund 210, Debt Service:		CO 720 FC
earnings, an Reconciliat Beginning fu			\$ 60,720.56
To record decearnings, an Reconciliate Beginning fur Plus:	cion of activity in fund 210, Debt Service: nd balance as provided in prior school year		\$
To record decearnings, an Reconciliat Beginning fur Plus: CO&DS	cion of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld		\$ 367,370.22
To record de earnings, an Reconciliat Beginning fu Plus: CO&DS v Bond int	cion of activity in fund 210, Debt Service: Ind balance as provided in prior school year Withheld erest (revenue on withheld MVLR)		\$ 367,370.22
Reconciliat Beginning fu Plus: CO&DS v Bond int Refunde	cion of activity in fund 210, Debt Service: Ind balance as provided in prior school year Withheld erest (revenue on withheld MVLR) d bond proceeds		\$ 367,370.22
To record de earnings, an Reconciliat Beginning fu Plus: CO&DS & Bond int Refunde Premium	cion of activity in fund 210, Debt Service: Ind balance as provided in prior school year Withheld erest (revenue on withheld MVLR)		\$ 367,370.22
To record de earnings, an Reconciliat Beginning fu Plus: CO&DS & Bond int Refunde Premium Less:	cion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds on on refunded bonds		\$ 367,370.22 53.15 - -
Reconciliate Beginning fur Plus: CO&DS variate Bond int Refunde Premium Less: Principal	cion of activity in fund 210, Debt Service: Ind balance as provided in prior school year Withheld erest (revenue on withheld MVLR) d bond proceeds in on refunded bonds payments		\$ 367,370.22 53.15 - - 275,000.00
Reconciliate Beginning fur Plus: CO&DS var Bond int Refunde Premium Less: Principal Interest	cion of activity in fund 210, Debt Service: Ind balance as provided in prior school year Withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds payments expenditure		\$ 367,370.22 53.15 - - 275,000.00 99,100.00
Reconciliate Beginning fur Plus: CO&DS or Bond int Refunde Premium Less: Principal Interest Dues an	cion of activity in fund 210, Debt Service: Ind balance as provided in prior school year Withheld erest (revenue on withheld MVLR) d bond proceeds in on refunded bonds payments expenditure d fees (fees on bond interest above)		\$ 367,370.22 53.15 - - 275,000.00 99,100.00
Reconciliate Beginning fur Plus: CO&DS or Bond int Refunde Premium Less: Principal Interest Dues and Payment	cion of activity in fund 210, Debt Service: Ind balance as provided in prior school year Withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds payments expenditure d fees (fees on bond interest above) es to refunded bonds escrow agent		\$ 367,370.22 53.15 - - 275,000.00 99,100.00
Reconciliate Beginning fur Plus: CO&DS or Bond int Refunde Premium Less: Principal Interest Dues and Payment	cion of activity in fund 210, Debt Service: Ind balance as provided in prior school year Withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds payments expenditure d fees (fees on bond interest above) is to refunded bonds (admin and underwriter fees)		\$ 60,720.56 367,370.22 53.15 - 275,000.00 99,100.00 240.48 - 53,803.45

is the district's/college's responsibility to reconcile debt service fund balance to this statement.

Credit

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

	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	<u>Description</u>		
<u>11XX</u>	Cash	3,501,256.04	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	22,068.61	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	6,442.90	
299/891	Discounts on Sale of Bonds	, -	
3711	Sale of Bonds - SBE/COBI Bonds		3,235,000.00
3791	Premium on Sale of Bonds		294,767.55
Refers to the	new money portion of the SBE Capital Outlay Bonds, 2010 Series		
	delivered 10/14/2010.		
	ebt Service Bond Refunding		
Account #	Description		
9299/760	Payments to Refunded Bond Escrow Agent	1,130,648.31	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	7,064.39	
•	Dues and Fees (Issuance costs - bond finance/admin charges)	2,189.55	
200/730		2,109.55	070 000 00
3715	Sale of Refunding Bonds		970,000.00
3792	Premium on Sale of Refunding Bonds		157,154.75
2210	Accrued Interest Payable		12,747.50
	result from the refunding portion of the SBE Capital Outlay Bonds,		
	, dated 10/14/2010, which refund the 2001 Series A bonds		
naturing in 20	012 through 2021 and the 2002 Series A bonds maturing in 2013		
hrough 2022.			
/ear-end en	itries:	<u>Debit</u>	Credit
	apital Projects, CO&DS		
Account #	Description		
1XX	Cash	839,224.34	
9200/730	Dues and Fees (Administrative expense)	4,038.10	
321	CO&DS Distributed	7,030.10	754 210 00
			754,319.00
3325	Interest on Undistributed CO&DS		88,943.44
	&DS disbursements, investment earnings, and treasury fees.		
CO&DS disbu	rsement wired on 03/18/2011 and/or 06/28/2011; net interest		
_	d on 6/24/2011.		
-una 100 Ge	eneral Fund		
Account #	<u>Description</u>		
7200/310	Professional and Technical Services	114,921.99	
3323	CO&DS Withheld for Administration		114,921.99
To record am	ounts withheld from MVLR for actual administration fees as		
provided in Ar	ticle XII, Section 9, Subsection (d) of the Florida Constitution.		
	ebt Service, SBE/COBI Bonds		
Account #	Description		
9200/710	Redemption of Principal	4,370,000.00	
9200/710	Interest	2,439,218.42	
9200/720	Dues and Fees	2,439,216.42 4,446.13	
•			
2210	Accrued Interest Payable	12,747.50	C 702 224 E4
3322	CO&DS Withheld for SBE/COBI Bonds		6,792,224.54
326	SBE/COBI Bond Interest		982.69
1XX	Cash		33,204.82
	ot service payments, MVLR withheld for debt service, investment related fees.		
	on of activity in fund 210, Debt Service:		h 1 445 465 5 :
	d balance as provided in prior school year		\$ 1,445,467.91
Plus: CO&DS w	ithhold		6 702 224 54
			6,792,224.54
	rest (revenue on withheld MVLR)		982.69
	bond proceeds		970,000.00
	on refunded bonds		157,154.75
Less:			4 270 000 00
Principal p			4,370,000.00
	xpenditure		2,439,218.42
	fees (fees on bond interest above)		4,446.13
	to refunded bonds escrow agent		1,130,648.31
D	fees on refunded bonds (admin and underwriter fees)	_	9,253.94
Dues and			\$ 1,412,263.09
Dues and Ending fund b	palance	_	<u>\$ 1,412,203.</u> 03

is the district's/college's responsibility to reconcile debt service fund balance to this statement.

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

	ulting from bond issuance and refunding:	<u>Debit</u>	<u>Credi</u>
<u>Fund 310 C</u>	Capital Projects, COBI Bonds		
Account #	<u>Description</u>		
<u>11XX</u>	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 Co	ollege did not participate in the issuance of new bonds during FY		
2010-11.			
Fund 210 F	Debt Service Bond Refunding		
	-		
Account #	Description Description Description	751 100 75	
9299/760	Payments to Refunded Bond Escrow Agent Dues and Fees (Issuance costs - underwriter's discount)	751,190.75 4,733.87	
9200/730 9200/730	Dues and Fees (Issuance costs - under writer's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	1,467.22	
3715	Sale of Refunding Bonds	1,707.22	650 000 00
3713 3792	Premium on Sale of Refunding Bonds		650,000.00 98,444.90
2210	Accrued Interest Payable		8,946.9
-	s result from the refunding portion of the SBE Capital Outlay Bonds,		0,570.5
	A, dated 10/14/2010, which refund the 2001 Series A bonds		
	2012 through 2021 and the 2002 Series A bonds maturing in 2013		
-	-		
hrough 202	۷.		
ear-end e	ntries:	<u>Debit</u>	<u>Credi</u>
und 360 C	Capital Projects, CO&DS		
Account #	Description		
.1XX	Cash	31,019.57	
200/730		62.62	
321	CO&DS Distributed	02.02	29,703.00
325	Interest on Undistributed CO&DS		1,379.19
			1,3/9.1
	0&DS disbursements, investment earnings, and treasury fees.		
	ursement wired on 03/18/2011 and/or 06/28/2011; net interest		
_	ed on 6/24/2011.		
<u>-una 100 G</u>	General Fund		
Account #	<u>Description</u>		
200/310	Professional and Technical Services	1,706.49	
323	CO&DS Withheld for Administration		1,706.49
To record an	nounts withheld from MVLR for actual administration fees as		
provided in A	Article XII, Section 9, Subsection (d) of the Florida Constitution.		
Fund 210 E	Debt Service, SBE/COBI Bonds		
	-		
Account #	Description Redescription of Deiceine	F0 000 00	
200/710	Redemption of Principal	50,000.00	
200/720	Interest	26,761.82	
200/730	Dues and Fees Accrued Interest Payable	53.91	
2210	Accrued Interest Payable	8,946.94	02.250.0
322	CO&DS Withheld for SBE/COBI Bonds		82,356.84
326	SBE/COBI Bond Interest		11.92
IXX To record de	Cash the carvice payments MVI B withhold for dobt convice, investment		3,393.9
	bt service payments, MVLR withheld for debt service, investment d related fees.		
urmiyə, all	a related 1665.		
Reconciliat	ion of activity in fund 210, Debt Service:		
Beginning fu	nd balance as provided in prior school year	Ç	18,995.14
Plus:	·		-
CO&DS	withheld		82,356.84
Bond int	erest (revenue on withheld MVLR)		11.92
	d bond proceeds		650,000.00
	n on refunded bonds		98,444.90
Less:			-
Principal	payments		50,000.00
	expenditure		26,761.82
	d fees (fees on bond interest above)		53.9
	ss to refunded bonds escrow agent		751,190.75
	d fees on refunded bonds (admin and underwriter fees)		6,201.09
	The state of the s		15,601.23
Ending fund			

is the district's/college's responsibility to reconcile debt service fund balance to this statement.

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

Entries resulting from bond issuance and refunding:

Fund 310 Capital Projects, COBI Bonds

	Description 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 enew money portion of the SBE Capital Outlay Bonds, 2010 Series delivered 10/14/2010.	172,480.40 1,091.49 318.66 -	160,000.00 13,890.55
<u>Fund 210 D</u>	ebt Service Bond Refunding		
Account # 9299/760 9200/730 9200/730 3715 3792 2210	Description Payments to Refunded Bond Escrow Agent Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable	- - -	
_	or district was not impacted by the issuance of the refunding portion apital Outlay Bonds, 2010 Series A.		
Year-end e		<u>Debit</u>	<u>Credit</u>
Fund 360 C	apital Projects, CO&DS		
CO&DS disbue carnings wire	Description Cash Dues and Fees (Administrative expense) CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Useneral Fund	71,674.25 355.76	64,194.00 7,836.01
	<u>Description</u> Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.	9,971.28	9,971.28
<u>Fund 210 D</u>	ebt Service, SBE/COBI Bonds		
Account # 9200/710 9200/720 9200/730 2210	<u>Description</u> Redemption of Principal Interest Dues and Fees Accrued Interest Payable	300,000.00 294,215.04 386.59	
3322 3326 11XX To record de	CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bt service payments, MVLR withheld for debt service, investment d related fees.	-	590,586.85 85.45 3,929.33
Reconciliat	ion of activity in fund 210, Debt Service:		
	nd balance as provided in prior school year		\$ 154,780.02
CO&DS v Bond inte	vithheld erest (revenue on withheld MVLR) d bond proceeds		590,586.85 85.45
	on refunded bonds		-
Interest Dues and	payments expenditure d fees (fees on bond interest above) ss to refunded bonds escrow agent		300,000.00 294,215.04 386.59
-	d fees on refunded bonds (admin and underwriter fees)		-

Credit

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

Entries resulting from bond issuance and refunding:

ACCOUNT #	Description		
<u>Account #</u> 11XX	<u>Description</u> Cash	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	_	
9200/730	Dues and Fees (Issuance costs - under writer's discounty Dues and Fees (Issuance costs - bond finance/admin charges)	_	
)299/891	Discounts on Sale of Bonds	-	
3299/091 3711	Sale of Bonds - SBE/COBI Bonds	-	
3711 3791	Premium on Sale of Bonds		-
			-
2010-11.	ollege did not participate in the issuance of new bonds during FY		
	Debt Service Bond Refunding		
Account #	Description Description		
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		_
7713 8792	Premium on Sale of Refunding Bonds		_
2210	Accrued Interest Payable		-
_	or district was not impacted by the issuance of the refunding portion apital Outlay Bonds, 2010 Series A.		
ear-end e	ntries:	<u>Debit</u>	Credit
und 360 C	Capital Projects, CO&DS		
Account #	<u>Description</u>		
1XX	Cash	48,687.08	
200/730	Dues and Fees (Administrative expense)	138.45	
321	CO&DS Distributed		45,776.00
325	Interest on Undistributed CO&DS		3,049.53
	D&DS disbursements, investment earnings, and treasury fees.		3,0 13.33
	ursement wired on 03/18/2011 and/or 06/28/2011; net interest		
earnings wire	ed on 6/24/2011.		
earnings wire Fund 100 G	ed on 6/24/2011. General Fund		
earnings wird Fund 100 G Account #	ed on 6/24/2011. General Fund Description	1017.40	
earnings wire Fund 100 G Account # 2200/310	ed on 6/24/2011. General Fund Description Professional and Technical Services	4,347.42	4.047.40
earnings wird Fund 100 G Account # 7200/310 8323	ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration	4,347.42	4,347.42
earnings wire Fund 100 G Account # 7200/310 8323 To record an	ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	4,347.42	4,347.42
earnings wire Fund 100 G Account # 7200/310 6323 To record an	ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration	4,347.42	4,347.42
earnings wire Fund 100 G Account # 7200/310 3323 Fo record an provided in A	ed on 6/24/2011. Seneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds	4,347.42	4,347.42
earnings wire Fund 100 G Account # 7200/310 3323 Fo record an orovided in A Fund 210 E Account #	ed on 6/24/2011. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description	·	4,347.42
earnings wire Fund 100 G Account # 7200/310 3323 Fo record an orovided in # Fund 210 E Account # 0200/710	ed on 6/24/2011. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal	165,000.00	4,347.42
earnings wire Fund 100 G Account # 200/310 323 To record and Provided in A Fund 210 E Account # 9200/710 9200/720	ed on 6/24/2011. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest	165,000.00 78,650.00	4,347.42
earnings wire Fund 100 G Account # 7200/310 8323 To record an orovided in A Fund 210 E Account # 7200/710 9200/720 9200/730	ed on 6/24/2011. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees	165,000.00	4,347.42
earnings wire Fund 100 G Account # 7200/310 8323 To record and Provided in A Fund 210 E Account # 7200/710 7200/720 7200/730 7210	ed on 6/24/2011. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable	165,000.00 78,650.00	·
earnings wire Fund 100 G Account # 7200/310 8323 Fo record an Provided in A Fund 210 E Account # 7200/710 7200/720 7200/730 7210 7322	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	165,000.00 78,650.00	239,704.95
earnings wire Fund 100 G Account # 7200/310 8323 Fo record an Provided in A Fund 210 E Account # 9200/710 9200/720 9200/730 9210 9322 9326	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest	165,000.00 78,650.00	239,704.95 34.68
earnings wire Fund 100 G Account # 7200/310 3323 Fo record an orovided in # 7200/710 7200/720 7200/730 7210 7322 7326 7326 7326 73326	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash	165,000.00 78,650.00	239,704.95
earnings wire Fund 100 G Account # 7200/310 3323 Fo record an orovided in # Fund 210 E Account # 0200/710 0200/720 0200/730 0210 03322 0326 01XX Fo record de	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash ebt service payments, MVLR withheld for debt service, investment	165,000.00 78,650.00	239,704.95 34.68
earnings wire Fund 100 G Account # 7200/310 323 To record an account # 7200/710 7200/710 7200/720 7200/730 7210 7220 72326 7326 7326 7327 7327 73326 7326 73	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash	165,000.00 78,650.00	239,704.95 34.68
earnings wire Fund 100 G Account # 7200/310 3323 Fo record an orovided in A Fund 210 E Account # 9200/710 9200/720 9200/730 9210 9322 9326 91XX Fo record decearnings, an	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash ebt service payments, MVLR withheld for debt service, investment	165,000.00 78,650.00	239,704.95 34.68
earnings wire Fund 100 G Account # 7200/310 8323 Fo record and Provided in A Fund 210 E Account # 7200/710 7200/720 7200/730 7210 7322 7326 71XX Fo record decearnings, and Reconciliate Reginning fu	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bbt service payments, MVLR withheld for debt service, investment d related fees.	165,000.00 78,650.00 156.91 -	239,704.95 34.68
earnings wire Fund 100 G Account # 7200/310 8323 Fo record an Provided in A Fund 210 E Account # 7200/710 7200/720 7200/730 7210 7322 7326 71XX Fo record decearnings, an Reconciliat Reginning fur Plus:	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash but service payments, MVLR withheld for debt service, investment d related fees. Sion of activity in fund 210, Debt Service: Indianal Service Service in the s	165,000.00 78,650.00 156.91 -	239,704.95 34.68 4,067.28 \$ 43,994.44
earnings wire Fund 100 G Account # 7200/310 8323 Fo record an Provided in # 7200/710 7200/710 7200/720 7200/730 7210 7322 7326 7326 7327 7328 7328 7329 7329 73328 7329 73328	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash but service payments, MVLR withheld for debt service, investment d related fees. Lion of activity in fund 210, Debt Service: Indianal Service and Fees Withheld	165,000.00 78,650.00 156.91 -	239,704.95 34.68 4,067.28 \$ 43,994.44 239,704.95
earnings wire Fund 100 G Account # 7200/310 3323 Fo record an orovided in # Fund 210 E Account # 7200/710 7200/720 7200/730 7210 7322 7326 71XX Fo record decearnings, an eleconciliate Reconciliate Plus: CO&DS N Bond interpretation	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bbt service payments, MVLR withheld for debt service, investment d related fees. Cion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR)	165,000.00 78,650.00 156.91 -	239,704.95 34.68 4,067.28 \$ 43,994.44
earnings wire Fund 100 G Account # 7200/310 3323 Fo record an orovided in A Fund 210 E Account # 9200/710 9200/720 9200/730 9210 9322 9326 91XX Fo record decearnings, an orovided into Plus: CO&DS v Bond into Refunde	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bbt service payments, MVLR withheld for debt service, investment d related fees. Cion of activity in fund 210, Debt Service: Ind balance as provided in prior school year Withheld Berest (revenue on withheld MVLR) Bond bond proceeds	165,000.00 78,650.00 156.91 -	239,704.95 34.68 4,067.28 \$ 43,994.44 239,704.95
earnings wire Fund 100 G Account # 7200/310 B323 Fo record an orovided in A Fund 210 E Account # 7200/710 P200/720 P200/730 P210 P322 B326 P1XX Fo record decennings, an	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bbt service payments, MVLR withheld for debt service, investment d related fees. Cion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR)	165,000.00 78,650.00 156.91 -	239,704.95 34.68 4,067.28 \$ 43,994.44 239,704.95
earnings wire Fund 100 G Account # 7200/310 B323 Fo record an orovided in A Fund 210 E Account # 7200/710 P200/720 P200/730 P210 P322 P326 P322 P326 P327 P328 P328 P329 P329 P329 P329 P329 P329 P329 P329	ded on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash but service payments, MVLR withheld for debt service, investment d related fees. Gion of activity in fund 210, Debt Service: Indibalance as provided in prior school year Withheld Berest (revenue on withheld MVLR) Debt Description Bervices Bervice	165,000.00 78,650.00 156.91 -	239,704.95 34.68 4,067.28 \$ 43,994.44 239,704.95 34.68 -
earnings wine Fund 100 G Account # 7200/310 3323 Fo record and Provided in A Fund 210 E Account # 7200/710 7200/720 7200/730 7210 7322 7326 75 record de Parnings, an Reconciliat Reginning fur Plus: CO&DS N Bond interesting Refunde Premium Less: Principal	ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash but service payments, MVLR withheld for debt service, investment d related fees. Cion of activity in fund 210, Debt Service: Ind balance as provided in prior school year Withheld Berest (revenue on withheld MVLR) Bed bond proceeds In on refunded bonds Payments	165,000.00 78,650.00 156.91 -	239,704.95 34.68 4,067.28 \$ 43,994.44 239,704.95 34.68 - -
earnings wine Fund 100 G Account # 7200/310 3323 Fo record and Provided in A Fund 210 E Account # 7200/710 7200/720 7200/730 7210 7322 7326 7322 7326 75 record decearnings, and Reconciliate Beginning fur Plus: CO&DS v Bond interest Principal Interest	Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash but service payments, MVLR withheld for debt service, investment d related fees. Diamond activity in fund 210, Debt Service: Ind balance as provided in prior school year Withheld Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description COBI Bonds COBI	165,000.00 78,650.00 156.91 -	239,704.95 34.68 4,067.28 43,994.44 239,704.95 34.68 - - 165,000.00 78,650.00
earnings wire Fund 100 G Account # 7200/310 3323 Fo record and provided in A Fund 210 E Account # 7200/710 7200/720 7200/730 7210 7322 7326 7322 7326 7322 7326 7322 7326 7322 7326 7322 7326 7322 7326 7322 7326 7322 7326 7322 7326 7322 7326 7322 7326 7322 7326 7322 7326 7322 7326 7322 7326 7322 7322	ed on 6/24/2011. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash but service payments, MVLR withheld for debt service, investment d related fees. Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable Co&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash but service payments, MVLR withheld for debt service, investment d related fees. Description Redemption of Principal Interest Cowner of Sample Company Redemption of Principal Interest Cowner of Sample Cowner Redemption of Sample Cowner Redemption of Sample Cowner Redempti	165,000.00 78,650.00 156.91 -	239,704.95 34.68 4,067.28 \$ 43,994.44 239,704.95 34.68 - -
earnings wire Fund 100 G Account # 7200/310 B323 Fo record and provided in A Fund 210 E Account # 7200/710 P200/720 P200/730 P210 B322 B326 P326 P327 B328 B328 B328 B329 B329 B329 B329 B329 B329 B329 B329	ed on 6/24/2011. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash but service payments, MVLR withheld for debt service, investment d related fees. Diamond activity in fund 210, Debt Service: India balance as provided in prior school year Withheld Berest (revenue on withheld MVLR) Debt Service (revenue on withheld MVLR) Deptimal Service (re	165,000.00 78,650.00 156.91 -	239,704.95 34.68 4,067.28 43,994.44 239,704.95 34.68 - - 165,000.00 78,650.00
earnings wire Fund 100 G Account # 7200/310 B323 Fo record and provided in A Fund 210 E Account # 7200/710 P200/720 P200/730 P210 B322 B326 P326 P327 B328 B328 B328 B329 B329 B329 B329 B329 B329 B329 B329	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash but service payments, MVLR withheld for debt service, investment d related fees. Discontinuity in fund 210, Debt Service: Indibalance as provided in prior school year Withheld Berest (revenue on withheld MVLR) Bed bond proceeds In on refunded bonds Payments Payment	165,000.00 78,650.00 156.91 -	239,704.95 34.68 4,067.28 \$ 43,994.44 239,704.95 34.68 - - 165,000.00 78,650.00 156.91

is the district's/college's responsibility to reconcile debt service fund balance to this statement.

<u>Credit</u>

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

Entries resulting from bond issuance and refunding:

Account #	<u>Apital Projects, COBI Bonds</u> <u>Description</u>		
<u>Account #</u> 11XX	<u>Description</u> Cash	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discounty Dues and Fees (Issuance costs - bond finance/admin charges)	_	
9299/891	Discounts on Sale of Bonds	-	
3299/091 3711		-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
			-
2010-11.	ollege did not participate in the issuance of new bonds during FY		
	Pebt Service Bond Refunding		
	Description		
Account # 9299/760			
9299/760	Payments to Refunded Bond Escrow Agent Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
7200,730 3715	Sale of Refunding Bonds		_
3792	Premium on Sale of Refunding Bonds		_
2210	Accrued Interest Payable		_
_	or district was not impacted by the issuance of the refunding portion		
or the SBE C	apital Outlay Bonds, 2010 Series A.		
rear-end e	ntries:	<u>Debit</u>	<u>Credit</u>
und 360 C	apital Projects, CO&DS		
Account #	<u>Description</u>		
1XX	Cash	17,129.99	
200/730	Dues and Fees (Administrative expense)	21.97	
321	CO&DS Distributed		16,668.00
325	Interest on Undistributed CO&DS		483.96
	0&DS disbursements, investment earnings, and treasury fees.		
CO&DS disbu	ursement wired on 03/18/2011 and/or 06/28/2011; net interest		
earnings wire	ed on 6/24/2011.		
Fund 100 G	eneral Fund		
Account #	Description		
7200/310	Professional and Technical Services	1,107.81	
323	CO&DS Withheld for Administration	•	1,107.81
o record an	nounts withheld from MVLR for actual administration fees as		,
rovided in A	Article XII, Section 9, Subsection (d) of the Florida Constitution.		
	eebt Service, SBE/COBI Bonds		
WW == V =			
Account #	Describuon		
	<u>Description</u> Redemption of Principal	45,000 00	
200/710	Redemption of Principal	45,000.00 12 281 25	
9200/710 9200/720	Redemption of Principal Interest	12,281.25	
9200/710 9200/720 9200/730	Redemption of Principal Interest Dues and Fees		
9200/710 9200/720 9200/730 9210	Redemption of Principal Interest Dues and Fees Accrued Interest Payable	12,281.25	56 N78 <i>44</i>
9200/710 9200/720 9200/730 9210 93322	Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	12,281.25	•
9200/710 9200/720 9200/730 9210 9322 9326	Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest	12,281.25	8.11
9200/710 9200/720 9200/730 9210 9322 9326 11XX	Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash	12,281.25	8.11
9200/710 9200/720 9200/730 9210 9322 9326 11XX To record de	Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bt service payments, MVLR withheld for debt service, investment	12,281.25	8.11
2200/710 2200/720 2200/730 2210 3322 3326 .1XX To record de	Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bt service payments, MVLR withheld for debt service, investment d related fees.	12,281.25	8.11
2200/710 2200/720 2200/730 2210 3322 3326 11XX To record decearnings, an	Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bt service payments, MVLR withheld for debt service, investment d related fees. ion of activity in fund 210, Debt Service:	12,281.25 36.71 -	8.11 1,231.41
earnings, and Reconciliat Beginning fu	Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bt service payments, MVLR withheld for debt service, investment d related fees.	12,281.25	56,078.44 8.11 1,231.41 6,224.82
2200/710 2200/720 2200/730 2210 3322 3326 11XX Fo record de earnings, an Reconciliat Beginning fu Plus:	Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bt service payments, MVLR withheld for debt service, investment d related fees. ion of activity in fund 210, Debt Service: nd balance as provided in prior school year	12,281.25 36.71 -	8.11 1,231.41 6,224.82
2200/710 2200/720 2200/730 2210 3322 3326 .1XX To record de earnings, and Reconciliat Beginning fu Plus: CO&DS N	Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bt service payments, MVLR withheld for debt service, investment d related fees. ion of activity in fund 210, Debt Service: nd balance as provided in prior school year	12,281.25 36.71 -	8.11 1,231.41 6,224.82 56,078.44
2200/710 2200/720 2200/730 2210 3322 3326 .1XX To record decarnings, and Reconciliat Beginning fu Plus: CO&DS N	Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bt service payments, MVLR withheld for debt service, investment d related fees. ion of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld erest (revenue on withheld MVLR)	12,281.25 36.71 -	8.11 1,231.41 6,224.82
2200/710 2200/720 2200/730 2210 3322 3326 11XX Fo record decarnings, and Reconciliat Beginning fu Plus: CO&DS v Bond into	Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bt service payments, MVLR withheld for debt service, investment d related fees. ion of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds	12,281.25 36.71 -	8.11 1,231.41 6,224.82 56,078.44
2200/710 2200/720 2200/730 2210 3322 3326 11XX To record decearnings, and Reconciliat Beginning fu Plus: CO&DS v Bond into Refunde Premium	Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bt service payments, MVLR withheld for debt service, investment d related fees. ion of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld erest (revenue on withheld MVLR)	12,281.25 36.71 -	8.11 1,231.41 6,224.82 56,078.44
2200/710 2200/720 2200/730 2210 3322 3326 .1XX To record decearnings, and Reconciliat Beginning fu Plus: CO&DS v Bond into Refunde Premium Less:	Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bt service payments, MVLR withheld for debt service, investment d related fees. ion of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds	12,281.25 36.71 -	8.11 1,231.41 6,224.82 56,078.44 8.11
2200/710 2200/720 2200/730 2210 3322 3326 11XX To record decearnings, and Reconciliat Beginning fu Plus: CO&DS v Bond into Refunde Premium Less: Principal	Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bt service payments, MVLR withheld for debt service, investment d related fees. ion of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds	12,281.25 36.71 -	8.11 1,231.41 6,224.82 56,078.44 8.11 - 45,000.00
2200/710 2200/720 2200/730 2210 3322 3326 11XX Fo record decarnings, and Reconciliat Beginning fu Plus: CO&DS v Bond inte Refunde Premium Less: Principal Interest	Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bt service payments, MVLR withheld for debt service, investment d related fees. ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure	12,281.25 36.71 -	8.11 1,231.41 6,224.82 56,078.44 8.11 - 45,000.00 12,281.25
2200/710 2200/720 2200/730 2210 3322 3326 11XX Fo record decearnings, and Reconciliat Beginning fu Plus: CO&DS v Bond inte Refunde Premium Less: Principal Interest Dues and	Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bt service payments, MVLR withheld for debt service, investment d related fees. ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure d fees (fees on bond interest above)	12,281.25 36.71 -	8.11 1,231.41 6,224.82 56,078.44 8.11 - 45,000.00 12,281.25
2200/710 2200/720 2200/730 2210 2322 2326 21XX To record deternings, and Reconciliat Beginning fu Plus: CO&DS v Bond interest Dues and Payment	Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bt service payments, MVLR withheld for debt service, investment d related fees. ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure d fees (fees on bond interest above) is to refunded bonds escrow agent	12,281.25 36.71 -	8.11 1,231.41 6,224.82 56,078.44 8.11 - 45,000.00
2200/710 2200/720 2200/730 2210 2322 2326 21XX To record deternings, and Reconciliat Beginning fu Plus: CO&DS v Bond interest Dues and Payment	Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bt service payments, MVLR withheld for debt service, investment d related fees. ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure d fees (fees on bond interest above) s to refunded bonds (admin and underwriter fees)	12,281.25 36.71 -	8.11 1,231.41 6,224.82 56,078.44 8.11 - 45,000.00 12,281.25

is the district's/college's responsibility to reconcile debt service fund balance to this statement.

<u>Credit</u>

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

Entries resulting from bond issuance and refunding:

Fund 310 C	Capital Projects, COBI Bonds		
	apital Projects, CODI Bollus		
Account #	Description		
<u>11XX</u>	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 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ollege did not participate in the issuance of new bonds during FY		_
2010-11.	niege did not participate in the issuance of new bonds during it i		
	Oakt Camina Band Definding		
	Debt Service Bond Refunding		
<u>Account #</u> 9299/760	Description Payments to Refunded Rend Eccrew Agent		
9299/700	Payments to Refunded Bond Escrow Agent Dues and Fees (Issuance costs - underwriter's discount)	_	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	_	
3715	Sale of Refunding Bonds		_
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable		-
_	or district was not impacted by the issuance of the refunding portion apital Outlay Bonds, 2010 Series A.		
rear-end e	ntries:	<u>Debit</u>	Cred
		<u>DCDIL</u>	<u>Ci eu</u>
	Capital Projects, CO&DS		
Account #	<u>Description</u>	12 /10 21	
11XX 9200/730	Cash Dues and Fees (Administrative expense)	13,410.31 22.56	
3200/730 3321	CO&DS Distributed	22.30	12,936.0
3325	Interest on Undistributed CO&DS		496.8
			150.0
To record CC)&DS disbursements, investment earnings, and treasury fees		
	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest		
CO&DS disbu	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011.		
CO&DS disbuearnings wire	ursement wired on 03/18/2011 and/or 06/28/2011; net interest		
CO&DS disbuearnings wire Fund 100 G	ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011.		
CO&DS disbuearnings wire F und 100 G Account #	ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund	579.66	
CO&DS disbue earnings wire Fund 100 G Account # 7200/310	ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description	579.66	579.6
CO&DS disbue earnings wire Fund 100 G Account # 7200/310 3323 Fo record an	ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	579.66	579.6
CO&DS disbue earnings wire Fund 100 G Account # 7200/310 3323 Fo record an	ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration	579.66	579.6
CO&DS disbuearnings wire Fund 100 G Account # 7200/310 3323 Fo record an approvided in A	ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	579.66	579.6
CO&DS disbute earnings wire Fund 100 GAccount # 7200/310 G3323 Fo record an orovided in Fund 210 E	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds	579.66	579.6
CO&DS disbuted arrhings wire found 100 GAccount # 7200/310 G323 For record an arroyided in # Fund 210 EAccount #	Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Description Description Description		579.6
CO&DS disbuted arrhings wird for the count # (200/310) as 23 for record and provided in # (200/310) account # (200/710)	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds	579.66 15,000.00 10,500.00	579.€
CO&DS disbuearnings wire Fund 100 G Account # 7200/310 3323 To record an provided in A	Description Nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal	15,000.00	579.6
CO&DS disbue earnings wire Fund 100 GAccount # 7200/310 3323 Fo record an erovided in A Fund 210 DAccount # 9200/710 9200/720 9200/730 2210	Description Note to Service, SBE/COBI Bonds Description Description Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable	15,000.00 10,500.00	
CO&DS disbue earnings wire Fund 100 GAccount # 7200/310 3323 For record and provided in AFUND 100 FUND	Description Note to Service, SBE/COBI Bonds Description Pescription Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	15,000.00 10,500.00	25,128.2
CO&DS disbuted and the count # (7200/310) 3323 For record and provided in # (7200/710) 3200/710 3200/730 3322 3326	Description Note to Service, SBE/COBI Bonds Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest	15,000.00 10,500.00	25,128.2 3.6
20&DS disbuted and searnings wire found 100 G Account # 7200/310 G G T C C C C C C C C C C C C C C C C C	Description Professional and Technical Services CO&DS Withheld for Administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash	15,000.00 10,500.00	25,128.2
200&DS disbute earnings wire earnings and earnings wire ea	Description Notebox Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Cobbt Service, Roman Accrued Interest Cash Cobbt Service, Investment	15,000.00 10,500.00	25,128.2 3.6
CO&DS disbuted and the provided in Account # 0200/710 and 210 and 200/710 and 200/720 and 200/720 and 200/730 and	Description Professional and Technical Services CO&DS Withheld for Administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash	15,000.00 10,500.00	25,128.2 3.6
CO&DS disbuted and the provided in Account # 0200/310 and provided in Account # 0200/710 and provided in Account # 0200/720 and provided in Account # 0200/720 and provided in Account # 0200/730 and provided in Account # 0200/7	Description Notebox Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Cobbt Service, Roman Accrued Interest Cash Cobbt Service, Investment	15,000.00 10,500.00	25,128.2 3.6
CO&DS disbuctorings wird armings wird and 100 General and 100 General arms are seen and and arms are seen arms are seen arms are seen arms are seen arms arms arms arms arms arms arms arms	Description Note to Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Cobbt Service, SWIthheld for SBE/COBI Bonds CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Cobbt Service payments, MVLR withheld for debt service, investment direlated fees.	15,000.00 10,500.00 16.45 -	25,128.2 3.6
CO&DS disbue earnings wire earnings wire earnings wire earnings wire earnings wire earnings and earnings, and earnings further earnings furthe	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Ebt service payments, MVLR withheld for debt service, investment d related fees. Lion of activity in fund 210, Debt Service: Ind balance as provided in prior school year	15,000.00 10,500.00 16.45 -	25,128.2 3.6 384.0 7,497.7
CO&DS disbuted and 100 GACCOUNT # 7200/310 GACCOUNT # 7200/310 GACCOUNT # 7200/710 GACCOUNT # 7200/720 GACCOUNT # 7200/720 GACCOUNT # 7200/730 GAC	Description Professional and Technical Services CO&DS Withheld for Administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Pescription Professional and Technical Services CO&DS Withheld for Administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Obt service payments, MVLR withheld for debt service, investment d related fees. Sion of activity in fund 210, Debt Service: Indianal Sanda Service as provided in prior school year	15,000.00 10,500.00 16.45 -	25,128.2 3.6 384.0 7,497.7 25,128.2
CO&DS disbuted and the provided in Account # 0200/710 are provided in Account # 0200/710 are provided in Account # 0200/720 are provided in Account # 0200/730 are provided in Account # 0200/7	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Obt service payments, MVLR withheld for debt service, investment d related fees. Cion of activity in fund 210, Debt Service: withheld erest (revenue on withheld MVLR)	15,000.00 10,500.00 16.45 -	25,128.2 3.6 384.0 7,497.7
CO&DS disbue earnings wire Fund 100 G Account # 7200/310 3323 Fo record an provided in # 7200/710 9200/720 9200/730 9210 3322 3326 9320 9320 9320 9320 9320 9320 9320 9320	Arricle XII, Section 9, Subsection (d) of the Florida Constitution. Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash but service payments, MVLR withheld for debt service, investment d related fees. Lion of activity in fund 210, Debt Service: Ind balance as provided in prior school year Withheld Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable Co&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Substitute of the Service investment developed and the service investment developed activity in fund 210, Debt Service: Mithheld Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable Co&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Substitute of the Florida Constitution.	15,000.00 10,500.00 16.45 -	25,128.2 3.6 384.0 7,497.7 25,128.2
CO&DS disbue earnings wire Fund 100 GAccount #7200/310 GBC GE	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Obt service payments, MVLR withheld for debt service, investment d related fees. Cion of activity in fund 210, Debt Service: withheld erest (revenue on withheld MVLR)	15,000.00 10,500.00 16.45 -	25,128.2 3.6 384.0 7,497.7 25,128.2
CO&DS disbue earnings wire Fund 100 GAccount #7200/310 GB	Arsement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Beneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash but service payments, MVLR withheld for debt service, investment d related fees. Dion of activity in fund 210, Debt Service: Ind balance as provided in prior school year Withheld Berest (revenue on withheld MVLR) Bed on on refunded bonds	15,000.00 10,500.00 16.45 -	25,128.2 3.6 384.0 7,497.2 25,128.2 3.6 -
CO&DS disbue earnings wire Fund 100 Gearnings wire Fund 100 Gearnings are record and provided in A Fund 210 December 200/710 Period 200/720 Period 200/730 P	Arsement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Beneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Ebt service payments, MVLR withheld for debt service, investment d related fees. Sion of activity in fund 210, Debt Service: Ind balance as provided in prior school year Withheld Berest (revenue on withheld MVLR) d bond proceeds In on refunded bonds Payments	15,000.00 10,500.00 16.45 -	25,128.2 3.6 384.0 7,497.2 25,128.2 3.6 - - 15,000.0
CO&DS disbue earnings wire earnings wire earnings wire earnings wire earnings are record and earnings are earnings, and earnings, and earnings are earnings e	Arsement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Beneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash But service payments, MVLR withheld for debt service, investment d related fees. Beton of activity in fund 210, Debt Service: Ind balance as provided in prior school year Withheld Berest (revenue on withheld MVLR) Beton on refunded bonds Description Professional And Technical Services Payments Description Professional And Technical Services Description Professional And Technical And Technical Services Description Professional And Technical Services Descri	15,000.00 10,500.00 16.45 -	25,128.2 3.6 384.0 7,497.2 25,128.2 3.6 -
CO&DS disbue earnings wire Fund 100 Gearnings wire Fund 100 Gearnings are record and provided in A Fund 210 December 200/710 Geographic Plus: CO&DS was a formal and premium Less: Principal Interest Dues and	Arsement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Beneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Ebt service payments, MVLR withheld for debt service, investment d related fees. Sion of activity in fund 210, Debt Service: Ind balance as provided in prior school year Withheld Berest (revenue on withheld MVLR) d bond proceeds In on refunded bonds Payments	15,000.00 10,500.00 16.45 -	25,128.2 3.6 384.0 7,497.7 25,128.2 3.6 - - 15,000.0 10,500.0
CO&DS disbue earnings wire Fund 100 Gearnings wire Fund 100 Gearnings are considered in Account # 9200/710 9200/720 9200/730 9200	Arsement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Beneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bit service payments, MVLR withheld for debt service, investment d related fees. Sion of activity in fund 210, Debt Service: Ind balance as provided in prior school year Withheld Berest (revenue on withheld MVLR) By dond proceeds In on refunded bonds Description Professional and Technical Services Payments Paym	15,000.00 10,500.00 16.45 -	25,128.2 3.6 384.0 7,497.7 25,128.2 3.6 - - 15,000.0 10,500.0

is the district's/college's responsibility to reconcile debt service fund balance to this statement.

08/02/2011

<u>Credit</u>

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

	ting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	<u>Description</u>		
<u>11XX</u>	Cash	357,035.20	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	2,285.31	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	667.19	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		335,000.00
3791	Premium on Sale of Bonds		24,987.70
Refers to the n	ew money portion of the SBE Capital Outlay Bonds, 2010 Series		
A, dated and d	elivered 10/14/2010.		
Fund 210 De	bt Service Bond Refunding		
Account #	Description		
9299/760	Payments to Refunded Bond Escrow Agent	1,871,672.19	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	11,761.85	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	3,645.49	
3715	Sale of Refunding Bonds	5/6 .55	1,615,000.00
3792	Premium on Sale of Refunding Bonds		250,331.90
2210	Accrued Interest Payable		21,747.63
-	result from the refunding portion of the SBE Capital Outlay Bonds,		
	dated 10/14/2010, which refund the 2001 Series A bonds		
	12 through 2021 and the 2002 Series A bonds maturing in 2013		
hrough 2022.	12 through 2011 and the 2001 School A School Mataring in 2015		
rear-end ent		<u>Debit</u>	<u>Credit</u>
,	pital Projects, CO&DS		
Account #	<u>Description</u>	105.053.60	
L1XX	Cash	185,957.68	
9200/730	Dues and Fees (Administrative expense)	792.76	460 200 00
3321	CO&DS Distributed		169,289.00
3325	Interest on Undistributed CO&DS		17,461.44
	DS disbursements, investment earnings, and treasury fees.		
	sement wired on 03/18/2011 and/or 06/28/2011; net interest		
-	on 6/24/2011.		
<u>Fund 100 Ge</u>	neral Fund		
Account #	Description		
7200/310	Professional and Technical Services	22,279.92	
3323	CO&DS Withheld for Administration		22,279.92
Γο record amo	unts withheld from MVLR for actual administration fees as		
provided in Art	icle XII, Section 9, Subsection (d) of the Florida Constitution.		
und 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
9200/710	Redemption of Principal	740,000.00	
9200/720	Interest	545,903.08	
9200/730	Dues and Fees	846.89	
2210	Accrued Interest Payable	21,747.63	
3322	CO&DS Withheld for SBE/COBI Bonds	,	1,293,759.45
3326	SBE/COBI Bond Interest		187.18
1XX	Cash		14,550.97
	service payments, MVLR withheld for debt service, investment		,
earnings, and			
Reconciliation	on of activity in fund 210, Debt Service:		
	d balance as provided in prior school year	•	\$ 321,954.57
Plus:	The second secon	•	, 221,55 1157
CO&DS wit	thheld		1,293,759.45
Bond inter	est (revenue on withheld MVLR)		187.18
	bond proceeds		1,615,000.00
	n refunded bonds		250,331.90
Less:			-,
Principal p	ayments		740,000.00
Interest ex			545,903.08
	Fees (fees on bond interest above)		846.89
	to refunded bonds escrow agent		1,871,672.19
Favilients	rees on refunded bonds (admin and underwriter fees)		15,407.34
	ces of refunded borids (dufinitiatia dilaci writer rees)		
	•		307,403.60

is the district's/college's responsibility to reconcile debt service fund balance to this statement.

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

	ing from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
-	oital Projects, COBI Bonds		
	Description		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
•	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791 District or Colle	Premium on Sale of Bonds		-
2010-11.	ge did not participate in the issuance of new bonds during FY		
	ot Service Bond Refunding		
	Description		
	Payments to Refunded Bond Escrow Agent	361,504.46	
	Dues and Fees (Issuance costs - underwriter's discount)	2,257.69	
	Dues and Fees (Issuance costs - bond finance/admin charges)	699.75	
3715	Sale of Refunding Bonds		310,000.00
3792	Premium on Sale of Refunding Bonds		50,205.65
2210	Accrued Interest Payable		4,256.25
-	esult from the refunding portion of the SBE Capital Outlay Bonds,		.,250.25
	dated 10/14/2010, which refund the 2001 Series A bonds		
	12 through 2021 and the 2002 Series A bonds maturing in 2013		
hrough 2022.	rag are and are some some matering in 2013		
ear-end ent	ries:	<u>Debit</u>	Credit
und 360 Ca	oital Projects, CO&DS		
_	Description		
	Cash	1,000,912.73	
	Dues and Fees (Administrative expense)	1,699.83	
3321	CO&DS Distributed	1,055105	965,172.00
3325	Interest on Undistributed CO&DS		37,440.56
	DS disbursements, investment earnings, and treasury fees.		37,110.30
	ement wired on 03/18/2011 and/or 06/28/2011; net interest		
earnings wired Fund 100 Gei	on 6/24/2011.		
	Description Professional and Technical Comises	40,000,00	
/	Professional and Technical Services	49,008.09	40 000 00
3323 To record amo	CO&DS Withheld for Administration		49,008.09
	unts withheld from MVLR for actual administration fees as		
	icle XII, Section 9, Subsection (d) of the Florida Constitution.		
	ot Service, SBE/COBI Bonds		
Fund 210 Del	Description		
Fund 210 Del Account #	Description Redemption of Principal	1 515 000 00	
Fund 210 Del Account # 9200/710	Redemption of Principal	1,515,000.00	
Fund 210 Del Account # 9200/710 9200/720	Redemption of Principal Interest	769,620.90	
Fund 210 Del Account # 9200/710 9200/720 9200/730	Redemption of Principal Interest Dues and Fees	769,620.90 1,474.81	
Fund 210 Del Account # 9200/710 9200/720 9200/730 2210	Redemption of Principal Interest Dues and Fees Accrued Interest Payable	769,620.90	2 252 025 54
Account # 9200/710 9200/720 9200/730 9210 9322	Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	769,620.90 1,474.81	
Fund 210 Del Account # 9200/710 9200/720 9200/730 9210 93322 9326	Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest	769,620.90 1,474.81	325.97
Fund 210 Del Account # 9200/710 9200/720 9200/730 9210 93322 9326 11XX	Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash	769,620.90 1,474.81	325.97
Account # 9200/710 9200/720 9200/730 9210 9322 9326 11XX Fo record debt	Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash service payments, MVLR withheld for debt service, investment	769,620.90 1,474.81	325.97
Account # 2200/710 2200/720 2200/730 2210 3322 3326 11XX Fo record debter	Redemption of Principal Interest Dues and Fees Accrued Interest Payable	769,620.90 1,474.81	2,253,025.54 325.97 37,000.48
Fund 210 Del Account # 9200/710 9200/720 9200/730 9210 8322 8326 11XX Fo record debt earnings, and r	Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash service payments, MVLR withheld for debt service, investment elated fees. n of activity in fund 210, Debt Service:	769,620.90 1,474.81 4,256.25	325.97 37,000.49
Fund 210 Del Account # 9200/710 9200/720 9200/730 9210 9322 9326 11XX Fo record debt earnings, and r	Redemption of Principal Interest Dues and Fees Accrued Interest Payable	769,620.90 1,474.81 4,256.25	325.97 37,000.48
Account # Depoint # Depoin	Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash service payments, MVLR withheld for debt service, investment elated fees. n of activity in fund 210, Debt Service: balance as provided in prior school year	769,620.90 1,474.81 4,256.25	325.97 37,000.48 \$ 438,473.21
Account # D200/710 D200/720 D200/730 D210 D322 D326 D1XX To record debte earnings, and reconciliation Plus: CO&DS with	Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash service payments, MVLR withheld for debt service, investment elated fees. n of activity in fund 210, Debt Service: balance as provided in prior school year	769,620.90 1,474.81 4,256.25	325.97 37,000.45 \$ 438,473.21 2,253,025.54
Fund 210 Del Account # 9200/710 9200/720 9200/730 9210 9322 9326 11XX Fo record debtearnings, and reconciliation Plus: CO&DS with Bond interes	Redemption of Principal Interest Dues and Fees Accrued Interest Payable	769,620.90 1,474.81 4,256.25	325.97 37,000.45 \$ 438,473.21 2,253,025.54 325.97
Fund 210 Del Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX To record debt earnings, and r Reconciliatio Plus: CO&DS wit Bond intere Refunded b	Redemption of Principal Interest Dues and Fees Accrued Interest Payable	769,620.90 1,474.81 4,256.25	325.97 37,000.45 \$ 438,473.21 2,253,025.54 325.97 310,000.00
Fund 210 Del Account # 9200/710 9200/720 9200/730 9210 93322 93326 91XX Fo record debte earnings, and reconciliation Beginning fund Plus: CO&DS with Bond interest Refunded by Premium o	Redemption of Principal Interest Dues and Fees Accrued Interest Payable	769,620.90 1,474.81 4,256.25	325.97 37,000.45 \$ 438,473.21 2,253,025.54 325.97 310,000.00
Account # D200/710 D200/720 D200/730 D210 D3322 D3326 D1XX Fo record debte earnings, and r Reconciliation Plus: CO&DS with Bond interest Refunded be Premium of Less:	Redemption of Principal Interest Dues and Fees Accrued Interest Payable	769,620.90 1,474.81 4,256.25	325.97 37,000.45 \$ 438,473.21 2,253,025.54 325.97 310,000.00 50,205.65
Account # D200/710 D200/720 D200/730 D210 D322 D326 D1XX To record debte earnings, and reconciliation Plus: CO&DS with Bond interest Refunded by Premium of Less: Principal participal part	Redemption of Principal Interest Dues and Fees Accrued Interest Payable	769,620.90 1,474.81 4,256.25	\$ 438,473.21 2,253,025.54 325.97 310,000.00 50,205.65
Account # D200/710 D200/720 D200/730 D210 D322 D326 D1XX To record debte earnings, and reconciliation Plus: CO&DS with Bond interest Refunded by Premium of Less: Principal parallerest ex	Redemption of Principal Interest Dues and Fees Accrued Interest Payable	769,620.90 1,474.81 4,256.25	\$ 438,473.21 \$ 438,473.21 2,253,025.54 325.97 310,000.00 50,205.65 1,515,000.00 769,620.90
Account # D200/710 D200/720 D200/730 D210 D322 D326 D1XX To record debtearnings, and reconciliation Plus: CO&DS with Bond interest Refunded to Premium of Less: Principal paragraph of the Premium of Less:	Redemption of Principal Interest Dues and Fees Accrued Interest Payable	769,620.90 1,474.81 4,256.25	325.97 37,000.45 \$ 438,473.21 2,253,025.54 325.97 310,000.00 50,205.65 1,515,000.00 769,620.90 1,474.81
Account # D200/710 D200/720 D200/730 D210 D322 D326 D1XX To record debtearnings, and reconciliation Plus: CO&DS with Bond interest Refunded by Premium of Less: Principal paragraphics and for Payments to Payment	Redemption of Principal Interest Dues and Fees Accrued Interest Payable	769,620.90 1,474.81 4,256.25	325.97 37,000.49 \$ 438,473.21 2,253,025.54 325.97 310,000.00 50,205.65 1,515,000.00 769,620.90 1,474.81 361,504.46
Account # 9200/710 9200/720 9200/730 9210 9322 9326 91XX To record debtearnings, and r Reconciliation Plus: CO&DS with Bond interest Refunded by Premium of Less: Principal para Interest ex Dues and for Payments to Payments	Redemption of Principal Interest Dues and Fees Accrued Interest Payable	769,620.90 1,474.81 4,256.25	325.97 37,000.48

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

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

Lund 210 C	ulting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
	apital Projects, COBI Bonds		
Account #	<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 Co	llege did not participate in the issuance of new bonds during FY		
2010-11.			
Fund 210 D	ebt Service Bond Refunding		
Account #	<u>Description</u>		
299/760	Payments to Refunded Bond Escrow Agent	942,758.14	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	5,971.96	
200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	1,850.96	
3715	Sale of Refunding Bonds	1,030.30	820,000.00
			•
3792	Premium on Sale of Refunding Bonds		119,026.30
2210 Chasa antria	Accrued Interest Payable		11,554.76
	s result from the refunding portion of the SBE Capital Outlay Bonds,		
	A, dated 10/14/2010, which refund the 2001 Series A bonds		
-	2012 through 2021 and the 2002 Series A bonds maturing in 2013		
hrough 2022	2.		
Year-end e	ntries:	<u>Debit</u>	<u>Credit</u>
-und 360 C	apital Projects, CO&DS		
Account #	<u>Description</u>		
L1XX	Cash	163,310.75	
200/730	Dues and Fees (Administrative expense)	690.04	
3321	CO&DS Distributed		148,802.00
3325	Interest on Undistributed CO&DS		15,198.79
			13,130.73
	&DS disbursements, investment earnings, and treasury fees.		
	rsement wired on 03/18/2011 and/or 06/28/2011; net interest		
earnings wire	ed on 6/24/2011.		
	oneral Fund		
Fund 100 G	eneral runu		
	<u>Description</u>		
		20,324.97	
Account # 7200/310	<u>Description</u>	20,324.97	20,324.97
Account # 7200/310 3323	<u>Description</u> Professional and Technical Services CO&DS Withheld for Administration	20,324.97	20,324.97
Account # 7200/310 3323 To record am	<u>Description</u> Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	20,324.97	20,324.97
Account # 7200/310 3323 Fo record am provided in A	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	20,324.97	20,324.97
Account # 7200/310 8323 Fo record am provided in A Fund 210 D	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Tebt Service, SBE/COBI Bonds	20,324.97	20,324.97
Account # 7200/310 8323 Fo record am provided in A Fund 210 D Account #	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Tebt Service, SBE/COBI Bonds Description		20,324.97
Account # 7200/310 3323 Fo record am provided in A Fund 210 D Account # 9200/710	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Tebt Service, SBE/COBI Bonds Description Redemption of Principal	845,000.00	20,324.97
Account # 7200/310 8323 Fo record am provided in A Fund 210 D Account # 9200/710	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Tebt Service, SBE/COBI Bonds Description Redemption of Principal Interest	845,000.00 352,969.71	20,324.97
Account # 7200/310 8323 Fo record amorovided in A Fund 210 D Account # 9200/710 9200/720	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Tebt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees	845,000.00 352,969.71 776.26	20,324.97
Account # 7200/310 8323 Fo record amprovided in A Fund 210 D Account # 9200/710 9200/720 9200/730	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Tebt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable	845,000.00 352,969.71	
Account # 7200/310 3323 Fo record amprovided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9210 3322	Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Tebt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	845,000.00 352,969.71 776.26	1,185,871.00
Account # 7200/310 3323 Fo record amorovided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9210 9322	Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest	845,000.00 352,969.71 776.26	1,185,871.00 171.57
Account # 7200/310 3323 Fo record amprovided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9210 9322 9326 11XX	Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash	845,000.00 352,969.71 776.26	1,185,871.00
Account # 7200/310 6323 Fo record amprovided in A Fund 210 D Account # 6200/710 6200/720 6200/730 6210 6322 6326 6.1XX	Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest	845,000.00 352,969.71 776.26	1,185,871.00 171.57
Account # 7200/310 3323 Fo record amprovided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9210 9322 9326 91XX Fo record de	Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash	845,000.00 352,969.71 776.26	1,185,871.00 171.57
Account # 7200/310 8323 To record amprovided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9210 8322 8326 91XX To record departings, and	Description Professional and Technical Services	845,000.00 352,969.71 776.26	1,185,871.00 171.57
Account # 7200/310 8323 Fo record amprovided in Account # 9200/710 9200/720 9200/730 9210 8322 8326 91XX Fo record departings, and	Description Professional and Technical Services	845,000.00 352,969.71 776.26 11,554.76	1,185,871.00 171.57 24,258.16
Account # 7200/310 8323 Fo record amprovided in Account # 9200/710 9200/720 9200/730 9210 8322 8326 91XX Fo record departings, and	Description Professional and Technical Services	845,000.00 352,969.71 776.26 11,554.76	1,185,871.00 171.57 24,258.16
Account # 7200/310 8323 Fo record amprovided in Account # 9200/710 9200/720 9200/730 9210 9322 9326 91XX Fo record decemnings, and	Description Professional and Technical Services	845,000.00 352,969.71 776.26 11,554.76	1,185,871.00 171.57 24,258.16 \$ 212,062.97
Account # 7200/310 3323 Fo record amprovided in Account # 7200/710 7200/720 7200/730 7210 7322 7326 71XX Fo record departings, and Reconciliat Reginning fu Plus: CO&DS v	Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bt service payments, MVLR withheld for debt service, investment direlated fees. Ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year	845,000.00 352,969.71 776.26 11,554.76	1,185,871.00 171.57 24,258.16 \$ 212,062.97 1,185,871.00
Account # 7200/310 3323 Fo record amprovided in Account # 7200/710 7200/720 7200/730 7210 7322 7326 75 record decemnings, and account # 7200/720 7200/730 7210 7210 7221	Description Professional and Technical Services	845,000.00 352,969.71 776.26 11,554.76	1,185,871.00 171.57 24,258.16 \$ 212,062.97 1,185,871.00 171.57
Account # 7200/310 3323 Fo record amprovided in Account # 7200/710 7200/720 7200/730 7210 7322 7326 71XX Fo record departings, and Reconciliat Reginning fu Plus: CO&DS v Bond inter	Description Professional and Technical Services	845,000.00 352,969.71 776.26 11,554.76	1,185,871.00 171.57 24,258.16 \$ 212,062.97 1,185,871.00 171.57 820,000.00
Account # 7200/310 3323 Fo record amprovided in Account # 7200/710 7200/720 7200/730 7210 7322 7326 7322 7326 7324 75 record decearnings, and Accountings, and Plus: CO&DS was Bond into Refunded Premium	Description Professional and Technical Services	845,000.00 352,969.71 776.26 11,554.76	1,185,871.00 171.57 24,258.16 \$ 212,062.97 1,185,871.00 171.57 820,000.00
Account # 7200/310 3323 Fo record amprovided in Account # 7200/710 7200/720 7200/730 7210 7322 7326 7322 7326 7322 7326 7322 7326 7322 7326 7322 7326 7322 7326 7322 7326 7322 7326 7322 7326 7322 7326 7322 7326 7322 7326 7322 7322	Description Professional and Technical Services	845,000.00 352,969.71 776.26 11,554.76	1,185,871.00 171.57 24,258.16 \$ 212,062.97 1,185,871.00 171.57 820,000.00 119,026.30
Account # 7200/310 3323 Fo record amprovided in Account # 7200/710 7200/720 7200/730 7210 7322 7326 7322 7326 7326 7322 7326 7322 7326 7322 7326 7322 7326 7322 7326 7322 7326 7322 7326 7322 7326 7322 7326 7322 7326 7322 7322	Description Professional and Technical Services	845,000.00 352,969.71 776.26 11,554.76	1,185,871.00 171.57 24,258.16 \$ 212,062.97 1,185,871.00 171.57 820,000.00 119,026.30 845,000.00
Account # 200/310 3323 Fo record amprovided in Account # 200/710 200/720 200/730 210 3322 3326 1XX Fo record deparnings, and Beginning fu Plus: CO&DS v Bond interest and account # Refunded Premium Less: Principal Interest a	Description Professional and Technical Services	845,000.00 352,969.71 776.26 11,554.76	1,185,871.00 171.57 24,258.16 \$ 212,062.97 1,185,871.00 171.57 820,000.00 119,026.30 845,000.00 352,969.71
Account # 7200/310 3323 Fo record amprovided in Account # 7200/710 7200/720 7200/730 7210 7322 7326 750 record decemings, and 760 record decemings, and 760 record decemings for Plus: 760 Reconciliate 760 Refunded Premium 760 Refunded Premiu	Description Professional and Technical Services	845,000.00 352,969.71 776.26 11,554.76	1,185,871.00 171.57 24,258.16 \$ 212,062.97 1,185,871.00 171.57 820,000.00 119,026.30 845,000.00 352,969.71 776.26
Account # 7200/310 3323 Fo record amprovided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9210 9322 9326 11XX Fo record decarnings, and Reconciliat Beginning fu Plus: CO&DS v Bond interest of the premium Less: Principal Interest of Dues and Payment	Description Professional and Technical Services	845,000.00 352,969.71 776.26 11,554.76	1,185,871.00 171.57 24,258.16 \$ 212,062.97 1,185,871.00 171.57 820,000.00 119,026.30 845,000.00 352,969.71 776.26 942,758.14
Account # 7200/310 3323 Fo record amprovided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9210 9322 9326 11XX Fo record decarnings, and Reconciliat Beginning fu Plus: CO&DS v Bond interest of the premium Less: Principal Interest of Dues and Payment	Description Professional and Technical Services	845,000.00 352,969.71 776.26 11,554.76	1,185,871.00 171.57 24,258.16 \$ 212,062.97 1,185,871.00 171.57 820,000.00 119,026.30 845,000.00 352,969.71 776.26

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

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

Entries resulting from bond issuance and refunding:

	Capital Projects, COBI Bonds Description		
Account #	<u>Description</u> Cash		
<u>11XX</u>		-	
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 Co	ollege did not participate in the issuance of new bonds during FY		
2010-11.			
Fund 210 C	Debt Service Bond Refunding		
Account #	Description		
9299/760	Payments to Refunded Bond Escrow Agent	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	_	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	_	
3715	Sale of Refunding Bonds		_
3792	Premium on Sale of Refunding Bonds		
2210	Accrued Interest Payable		-
2210	Accrued Interest Payable		-
_	or district was not impacted by the issuance of the refunding portion apital Outlay Bonds, 2010 Series A.		
Year-end e	ntries:	<u>Debit</u>	Credit
Fund 360 C	Capital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	38,860.92	
9200/730	Dues and Fees (Administrative expense)	118.75	
3321	CO&DS Distributed		36,364.00
3325	Interest on Undistributed CO&DS		2,615.67
			2,013.07
	0&DS disbursements, investment earnings, and treasury fees.		
	ursement wired on 03/18/2011 and/or 06/28/2011; net interest		
_	ed on 6/24/2011.		
<u>Fund 100 G</u>	General Fund		
Account #	<u>Description</u>		
7200/310	Professional and Technical Services	3,456.66	
3323	CO&DS Withheld for Administration		3,456.66
	nounts withheld from MVLR for actual administration fees as		•
provided in A	Article XII, Section 9, Subsection (d) of the Florida Constitution.		
	Debt Service, SBE/COBI Bonds		
Account #	Description Description		
9200/710	Redemption of Principal	130,000.00	
9200/710	Interest	63,700.00	
•		•	
9200/730	Dues and Fees	124.78	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		190,623.66
3326	SBE/COBI Bond Interest		27.58
11XX	Cash		3,173.54
To record de	bt service payments, MVLR withheld for debt service, investment		
earnings, an	d related fees.		
	tion of activity in fund 210, Debt Service:		
Reconciliat	nd balance as provided in prior school year	\$	38,419.41
Beginning fu			
Beginning fu Plus:			190,623.66
Beginning fu Plus: CO&DS v			27 50
Beginning fu Plus: CO&DS \ Bond int	erest (revenue on withheld MVLR)		27.50
Beginning fu Plus: CO&DS \ Bond int			-
Beginning fu Plus: CO&DS \ Bond int Refunde	erest (revenue on withheld MVLR)		27.50 - -
Beginning fu Plus: CO&DS \ Bond int Refunde	erest (revenue on withheld MVLR) d bond proceeds		27.56 - -
Beginning fu Plus: CO&DS v Bond int Refunde Premium Less:	erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds		-
Beginning fu Plus: CO&DS v Bond int Refunde Premium Less: Principal	erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds payments		130,000.00
Beginning fu Plus: CO&DS v Bond int Refunde Premium Less: Principal Interest	erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds payments expenditure		- - 130,000.00 63,700.00
Beginning fu Plus: CO&DS v Bond int Refunde Premium Less: Principal Interest Dues and	erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds payments expenditure d fees (fees on bond interest above)		- - 130,000.00 63,700.00
Beginning fu Plus: CO&DS v Bond int Refunde Premium Less: Principal Interest Dues and Payment	erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds payments expenditure d fees (fees on bond interest above) ts to refunded bonds escrow agent		- - 130,000.00 63,700.00
Beginning fu Plus: CO&DS v Bond int Refunde Premium Less: Principal Interest Dues and Payment	erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds payments expenditure d fees (fees on bond interest above) ts to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees)	<u></u>	27.58 - - 130,000.00 63,700.00 124.78 - - 35,245.87

is the district's/college's responsibility to reconcile debt service fund balance to this statement.

<u>Credit</u>

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

Entries resulting from bond issuance and refunding:

<u>Fund 310 C</u>	Capital Projects, COBI Bonds			
Account #	<u>Description</u>			
L1XX	Cash	-		
200/730	Dues and Fees (Issuance costs - underwriter's discount)	-		
200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-		
299/891	Discounts on Sale of Bonds	-		
3711	Sale of Bonds - SBE/COBI Bonds			-
3791	Premium on Sale of Bonds			-
	ollege did not participate in the issuance of new bonds during FY			
2010-11.				
Fund 210 D	Debt Service Bond Refunding			
Account #	<u>Description</u>			
9299/760	Payments to Refunded Bond Escrow Agent	-		
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-		
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-		
3715	Sale of Refunding Bonds			-
3792	Premium on Sale of Refunding Bonds			-
2210	Accrued Interest Payable			-
_	or district was not impacted by the issuance of the refunding portion apital Outlay Bonds, 2010 Series A.			
ear-end e	ntriac	<u>Debit</u>	<u> </u>	redit
		Denit	<u>U</u>	<u>. cuit</u>
	Capital Projects, CO&DS			
Account #	<u>Description</u>	17.056.10		
11XX	Cash Cash (Administration of the Cash)	17,056.13		
9200/730	Dues and Fees (Administrative expense)	25.40	40 =	22.00
321	CO&DS Distributed		16,52	
			51	59.53
3325	Interest on Undistributed CO&DS		٥.	
Γo record CC	0&DS disbursements, investment earnings, and treasury fees.		3.	
CO&DS disbu	0&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest		3.	
Fo record CC CO&DS disbuearnings wire	0&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011.		3.	
To record CC CO&DS disbuearnings wire Fund 100 G	0&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest		3.	
To record CC CO&DS disbue Parnings wire Fund 100 G Account #	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description		J	
Fo record CC CO&DS disbuearnings wire Fund 100 G Account # 7200/310	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services	653.31		
To record CC CO&DS disbuernings wire Fund 100 G Account # 7200/310 3323	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration	653.31		53.31
To record CC CO&DS disbuernings wire Fund 100 G Account # 7200/310 8323 To record an	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	653.31		53.31
To record CC CO&DS disbuernings wire Fund 100 G Account # 7200/310 8323 To record an	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration	653.31		53.31
To record CC CO&DS disbuernings wire Fund 100 G Account # 7200/310 8323 To record an	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	653.31		53.31
Fo record CC CO&DS disbuearnings wire Fund 100 G Account # 7200/310 3323 Fo record am provided in A	D&DS disbursements, investment earnings, and treasury fees. Jursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Jeneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.	653.31		53.31
Fo record CC CO&DS disbuernings wire Fund 100 G Account # 7200/310 8323 Fo record amorovided in A Fund 210 D Account #	D&DS disbursements, investment earnings, and treasury fees. Dursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Description Professional and Technical Services CO&DS Withheld for Administration COUNTY WITH TO THE PROPOSE ACTUAL ADMINISTRATION FEES ACTUAL ADMI	653.31 15,000.00		53.31
To record CC CO&DS disbuernings wire Fund 100 G Account # 7200/310 8323 To record and provided in A Fund 210 D Account # 9200/710	D&DS disbursements, investment earnings, and treasury fees. Dursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Description Professional and Technical Services CO&DS Withheld for Administration COUNTY OF THE PROPOSITION CONSTITUTION COUNTY OF THE PROPOSITION CONSTITUTION. Debt Service, SBE/COBI Bonds Description			53.31
Fo record CC CO&DS disbuernings wire Fund 100 G Account # 7200/310 8323 Fo record and provided in A Fund 210 D Account # 9200/710	D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration Mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Professional and Technical Services CO&DS Withheld for Administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal	15,000.00		53.31
Fo record CC CO&DS disbuerings wire Fund 100 G Account # 7200/310 3323 Fo record amorovided in A Fund 210 D Account # 9200/710 9200/720	D&DS disbursements, investment earnings, and treasury fees. Jursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Jeneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest	15,000.00 11,700.00		53.31
Fo record CC CO&DS disbuerings wire Fund 100 G Account # 7200/310 3323 Fo record amorovided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9210	D&DS disbursements, investment earnings, and treasury fees. Jursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Jeneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as a criticle XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees	15,000.00 11,700.00	69	
To record CC CO&DS disbuernings wire Fund 100 G Account # 7200/310 8323 To record amorovided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9210 8322	D&DS disbursements, investment earnings, and treasury fees. Jursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Jeneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable	15,000.00 11,700.00	69	78.89
Fo record CCCO&DS disbuernings wire Fund 100 GACCOUNT # 7200/310 B323 Fo record amorovided in AFUND 1000/710 B200/720 B200/730 B2210 B322 B326	Description nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Postription Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	15,000.00 11,700.00	26,33	78.89 3.82
To record CC CO&DS disbustarnings wire Fund 100 G Account # (200/310 (323) To record and provided in A Fund 210 D (200/710 (200/720 (200/730 (210) (322) (326) (1XX)	Description Nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Poscription Professional and Technical Services CO&DS Withheld for Administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest	15,000.00 11,700.00	26,33	78.89 3.82
To record CC CO&DS disbustarnings wire Fund 100 G CCCOUNT # (200/310 (323) To record and provided in A Fund 210 D (200/710 (200/720 (200/730 (210) (322) (326) (1XX) To record de	Description Nebt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest CO&DS Withheld For SBE/COBI Bonds CO&DS Withheld For SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash	15,000.00 11,700.00	26,33	78.89 3.82
Fo record CCCO&DS disbuerings wire Fund 100 G Account # 7200/310 8323 Fo record amorovided in AF Fund 210 D Account # 9200/710 9200/720 9200/730 9210 9322 9326 91XX Fo record decemnings, and	Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Set service payments, MVLR withheld for debt service, investment direlated fees.	15,000.00 11,700.00	26,33	78.89 3.82
Fo record CCCO&DS disbuerings wire Fund 100 GACCOUNT # 7200/310 G323 Fo record amorovided in AFUND 1000/710 G200/720 G200/730 G210 G322 G326 G1XX Fo record departings, and Reconciliat	Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SECRET COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Destroice payments, MVLR withheld for debt service, investment delated fees. Sign of activity in fund 210, Debt Service:	15,000.00 11,700.00 17.27 -	26,33 3	78.89 3.82 34.56
To record CCCO&DS disbuerings wire Fund 100 GACCOUNT # 7200/310 B323 To record amorovided in AFUND 1000/710 B200/720 B200/730 B322 B326 B1XX To record december of the Period Count # 8200/710 B322 B326 B1XX To record december of the Period Count # 8200/710 B322 B326 B1XX To record december of the Period Count # 8200/710 B322 B326 B1XX To record december of the Period Count # 8200/710 B1	Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Set service payments, MVLR withheld for debt service, investment direlated fees.	15,000.00 11,700.00 17.27 -	26,33 3	78.89 3.82 34.56
Fo record CCCO&DS disbuerings wire Fund 100 G Account # 7200/310 3323 Fo record amprovided in Account # 9200/710 9200/720 9200/730 9210 9322 9326 11XX Fo record decemnings, and Reconciliate Reginning fur Plus:	Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Coash Set service payments, MVLR withheld for debt service, investment delated fees. Sion of activity in fund 210, Debt Service: Ind balance as provided in prior school year	15,000.00 11,700.00 17.27 -	26,33 3 \$ 7,34	78.89 3.82 34.56
Fo record CCCO&DS disbuerings wire Fund 100 G Account # 7200/310 8323 Fo record amprovided in AF Fund 210 D Account # 9200/710 9200/720 9200/730 9210 8322 8326 11XX Fo record decemnings, and Reconciliat Beginning fu Plus: CO&DS N	Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Coash Set service payments, MVLR withheld for debt service, investment delated fees. Stion of activity in fund 210, Debt Service: withheld	15,000.00 11,700.00 17.27 -	26,33 3 \$ 7,34	78.89 3.82 34.56 40.46 78.89
To record CCCO&DS disbustantings wire Fund 100 GACCOUNT # 7200/310 B323 To record amprovided in AFUND 10200/710 B200/720 B200/730 B2210 B322 B326 B200 B322 B322 B326 B200 B322 B322 B322 B322 B322 B322 B322	D&DS disbursements, investment earnings, and treasury fees. Jursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Jeneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Lebt service payments, MVLR withheld for debt service, investment derelated fees. Lion of activity in fund 210, Debt Service: In displaced as provided in prior school year Withheld Erest (revenue on withheld MVLR)	15,000.00 11,700.00 17.27 -	26,33 3 \$ 7,34	78.89 3.82 34.56 40.46 78.89
Fo record CCCO&DS disbuerings wire Fund 100 G Account # 7200/310 8323 Fo record amorovided in AF Fund 210 D Account # 9200/710 9200/720 9200/730 9210 8322 8326 9326 9327 9328 9328 9329 9329 9320 9320 9320 9320 9320 9320	D&DS disbursements, investment earnings, and treasury fees. Jursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Jeneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Jounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Let service payments, MVLR withheld for debt service, investment derelated fees. Jetion of activity in fund 210, Debt Service: Indibalance as provided in prior school year Withheld Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SB	15,000.00 11,700.00 17.27 -	26,33 3 \$ 7,34	78.89 3.82 34.56 40.46 78.89
Fo record CCCO&DS disbuerings wire Fund 100 G Account # 7200/310 3323 Fo record and Provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9210 9322 9326 91XX Fo record decearnings, and Reconciliat Beginning fur Plus: CO&DS v Bond into Refunder Premium	D&DS disbursements, investment earnings, and treasury fees. Jursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Jeneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Lebt service payments, MVLR withheld for debt service, investment derelated fees. Lion of activity in fund 210, Debt Service: In displaced as provided in prior school year Withheld Erest (revenue on withheld MVLR)	15,000.00 11,700.00 17.27 -	26,33 3 \$ 7,34	78.89 3.82 34.56 40.46 78.89
Fo record CCCO&DS disbuerings wire Fund 100 G Account # 7200/310 8323 Fo record and provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9210 8322 8326 91XX Fo record decemings, and provided in G Beginning fur Plus: CO&DS v Bond into Refunder Premium Less:	Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Sit service payments, MVLR withheld for debt service, investment direlated fees. Stion of activity in fund 210, Debt Service: Indibalance as provided in prior school year Withheld Erest (revenue on withheld MVLR) direct bonds Interest on refunded bonds Interest on Redemption on Street on Research on Redemption on	15,000.00 11,700.00 17.27 -	26,33 3. \$ 7,34 26,33	78.89 3.82 34.56 40.46 78.89 3.82 -
Fo record CCCO&DS disbuerings wire Fund 100 G Account # 7200/310 8323 Fo record and Provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9210 9322 9326 91XX Fo record decemings, and Reconciliat Beginning fu Plus: CO&DS w Bond into Refunded Premium Less: Principal	Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Dest service payments, MVLR withheld for debt service, investment delated fees. Sion of activity in fund 210, Debt Service: Indibalance as provided in prior school year Withheld Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description On activity in fund 210, Debt Service: Indibalance as provided in prior school year Withheld Description On activity in fund 210, Debt Service: On or refunded bonds Description On refunded bonds Description On on refunded bonds Description On on refunded bonds Description On on of Service in the interest of the interest on on refunded bonds Description On on of Service in the interest on on refunded bonds Description On on of Service in the interest on on refunded bonds Description On on of Service in the interest on on refunded bonds Description On on of Service in the interest on	15,000.00 11,700.00 17.27 -	26,33 3. \$ 7,34 26,33	78.89 3.82 34.56 40.46 78.89 3.82 -
To record CC CO&DS disbu- carnings wire Fund 100 G Account # (200/310 (323) To record and provided in A Fund 210 D (200/710 (200/720 (200/730 (210) (322) (322) (326) (1XX) To record december of the premium Less: Principal Interest	D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration Description Professional services CO&DS Withheld for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Dest service payments, MVLR withheld for debt service, investment d related fees. Discontinuous in fund 210, Debt Service: Indiana balance as provided in prior school year Withheld Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Cowner of the Florida Constitution. Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	15,000.00 11,700.00 17.27 -	26,33 3. \$ 7,34 26,33	78.89 3.82 34.56 40.46 78.89 3.82 - - - 00.00
To record CCCO&DS disbustantings wire Fund 100 G Account # (200/310 B) Account # (200/710 B) Account # (200/710 B) Account # (200/720 B) Account # (200/730 B) Account # (200/73	D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration Description Professional section (d) of the Florida Constitution. Description Pescription Professional of Principal Description Professional and Technical Services CO&DS Withheld for Administration Description Description Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/	15,000.00 11,700.00 17.27 -	26,33 3. \$ 7,34 26,33	78.89 3.82 34.56 40.46 78.89 3.82 - - - 00.00
Fo record CCCO&DS disbuerings wire Fund 100 G Account # 7200/310 3323 Fo record amprovided in A Fund 210 D Account # 9200/710 9200/730 9200/730 9210 3322 3326 11XX Fo record decemings, and Reconciliate Beginning fur Plus: CO&DS v Bond into Refunder Premium Less: Principal Interest Dues and Payment	D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration Description Professional and Technical Services CO&DS Withheld for Administration Description Description Professional and Technical Services CO&DS Withheld for Administration Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Co&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Description Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds S	15,000.00 11,700.00 17.27 -	26,33 3. \$ 7,34 26,33	78.89 3.82 34.56 40.46 78.89 3.82 - - 00.00 17.27 -
Fo record CCCO&DS disbuerings wire Fund 100 G Account # 7200/310 3323 Fo record amprovided in A Fund 210 D Account # 9200/710 9200/730 9210 3322 3326 11XX Fo record decemnings, and Reconciliate Beginning fur Plus: CO&DS v Bond into Refunder Premium Less: Principal Interest Dues and Payment	Dascription Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Coblow Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable COBDS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable COBDS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable COBDS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable COBDS Withheld for SBE/COBI Bonds	15,000.00 11,700.00 17.27 -	26,33 3 5 7,34 26,33	78.89 3.82 34.56 40.46 78.89 3.82 - - - 00.00

is the district's/college's responsibility to reconcile debt service fund balance to this statement.

Credit

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

runa 310 C	ulting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
	Capital Projects, COBI Bonds		
Account #	<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 District or Co	Premium on Sale of Bonds		-
2010-11.	ollege did not participate in the issuance of new bonds during FY		
	Debt Service Bond Refunding		
Account #	Description		
299/760	Payments to Refunded Bond Escrow Agent	_	
200/730	Dues and Fees (Issuance costs - underwriter's discount)	_	
200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	_	
3715	Sale of Refunding Bonds		_
3792	Premium on Sale of Refunding Bonds		_
2210	Accrued Interest Payable		_
_	or district was not impacted by the issuance of the refunding portion apital Outlay Bonds, 2010 Series A.		
Year-end e	ntries:	<u>Debit</u>	<u>Credit</u>
und 360 C	apital Projects, CO&DS		
Account #	<u>Description</u>		
1XX	Cash	30,713.73	
200/730	Dues and Fees (Administrative expense)	52.35	
321	CO&DS Distributed		29,613.00
325	Interest on Undistributed CO&DS		1,153.08
	0&DS disbursements, investment earnings, and treasury fees.		_,
	ursement wired on 03/18/2011 and/or 06/28/2011; net interest		
	ed on 6/24/2011.		
_			
	General Fund		
	<u>Description</u>		
200/310	Professional and Technical Services	1,585.62	
323	CO&DS Withheld for Administration		1,585.62
	nounts withheld from MVLR for actual administration fees as		
To record an			
	Article XII, Section 9, Subsection (d) of the Florida Constitution.		
orovided in A Fund 210 D	Debt Service, SBE/COBI Bonds		
orovided in A Fund 210 D Account #	Description		
orovided in A Fund 210 E Account # 9200/710	Debt Service, SBE/COBI Bonds Description Redemption of Principal	50,000.00	
Provided in A Fund 210 E Account # 0200/710 0200/720	Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest	25,750.00	
orovided in A Fund 210 E Account # 0200/710 0200/720 0200/730	Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees		
orovided in A Fund 210 E Account # 0200/710 0200/720 0200/730 0210	Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable	25,750.00	
orovided in A Fund 210 E Account # 0200/710 0200/720 0200/730 0210 03322	Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	25,750.00	74,509.54
orovided in A Fund 210 E Account # 9200/710 9200/720 9200/730 9210 9322 9326	Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest	25,750.00	10.78
rovided in A Fund 210 E Account # 1200/710 1200/720 1200/730 1210 1322 1326 11XX	Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash	25,750.00	10.78
rovided in A Fund 210 E Account # 1200/710 1200/720 1200/730 1210 1322 1326 11XX To record de	Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bbt service payments, MVLR withheld for debt service, investment	25,750.00	•
rovided in A Fund 210 E Account # 1200/710 1200/720 1210 1322 1326 11XX To record december of the control of th	Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bbt service payments, MVLR withheld for debt service, investment d related fees.	25,750.00	10.78
rovided in A Fund 210 E Account # 2200/710 2200/720 2200/730 2210 3322 3326 1XX To record decarnings, an	Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bbt service payments, MVLR withheld for debt service, investment d related fees.	25,750.00 48.77 -	10.78 1,278.45
rovided in A Fund 210 E Account # 2200/710 2200/720 2200/730 2210 3322 3326 1XX To record decarnings, an	Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bbt service payments, MVLR withheld for debt service, investment d related fees.	25,750.00	10.78
orovided in A Fund 210 E Account # 9200/710 9200/720 9200/730 9210 9322 9326 9326 9326 9327 9328 9328 9329 9329 9329 9329 9329 9329	Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bbt service payments, MVLR withheld for debt service, investment d related fees. Cion of activity in fund 210, Debt Service: modulated as provided in prior school year	25,750.00 48.77 -	10.78 1,278.45 17,769.76 74,509.54
orovided in A Fund 210 E Account # D200/710 D200/720 D200/730 D210 D322 D326 D1XX To record decearnings, an Reconciliat Beginning fu Plus: CO&DS N Bond int	Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bbt service payments, MVLR withheld for debt service, investment d related fees. Cion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR)	25,750.00 48.77 -	10.78 1,278.45 17,769.76
orovided in A Fund 210 E Account # D200/710 D200/720 D200/730 D210 D322 D326 D1XX To record decearnings, an Reconciliat Beginning fu Plus: CO&DS N Bond int	Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bbt service payments, MVLR withheld for debt service, investment d related fees. Cion of activity in fund 210, Debt Service: modulated as provided in prior school year	25,750.00 48.77 -	10.78 1,278.45 17,769.76 74,509.54
Provided in A Fund 210 E Account # D200/710 D200/720 D200/730 D210 D322 D326 D1XX For record decemnings, an Reconciliat Beginning fur Plus: CO&DS v Bond interesting to the conciliate Refunde	Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bbt service payments, MVLR withheld for debt service, investment d related fees. Cion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR)	25,750.00 48.77 -	10.78 1,278.45 17,769.76 74,509.54
Provided in A Fund 210 E Account # D200/710 D200/720 D200/730 D210 D322 D326 D1XX For record decemnings, an Reconciliat Beginning fur Plus: CO&DS v Bond interesting to the conciliate Refunde	Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bbt service payments, MVLR withheld for debt service, investment d related fees. Cion of activity in fund 210, Debt Service: Ind balance as provided in prior school year Withheld Erest (revenue on withheld MVLR) d bond proceeds	25,750.00 48.77 -	10.78 1,278.45 17,769.76 74,509.54
covided in Account # 2200/710 2200/720 2200/730 2210 322 326 .1XX To record determings, an account for Plus: CO&DS was Bond intermitted. Premium Less:	Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bbt service payments, MVLR withheld for debt service, investment d related fees. Cion of activity in fund 210, Debt Service: Ind balance as provided in prior school year Withheld Erest (revenue on withheld MVLR) d bond proceeds	25,750.00 48.77 -	10.78 1,278.45 17,769.76 74,509.54 10.78
rovided in A Fund 210 E Account # 2000/710 2000/720 2000/730 2110 3222 326 1XX To record decarnings, an Acconciliate Beginning fur Plus: CO&DS N Bond into Refunde Premium Less: Principal	Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bbt service payments, MVLR withheld for debt service, investment d related fees. Cion of activity in fund 210, Debt Service: Ind balance as provided in prior school year Withheld Erest (revenue on withheld MVLR) Indicate the service of the service	25,750.00 48.77 -	10.78 1,278.45 17,769.76 74,509.54 10.78 - - 50,000.00
rovided in A Fund 210 E Account # D200/710 D200/720 D200/730 D210 D322 D326 D1XX To record deternings, an Reconciliat Beginning fu Plus: CO&DS v Bond int Refunde Premium Less: Principal Interest	Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bbt service payments, MVLR withheld for debt service, investment d related fees. Lion of activity in fund 210, Debt Service: Ind balance as provided in prior school year Withheld Berest (revenue on withheld MVLR) Byth Debt Service: Ind bond proceeds In on refunded bonds Description Redemption Redem	25,750.00 48.77 -	10.78 1,278.45 17,769.76 74,509.54
Account # 2200/710 2200/720 2200/730 2210 3222 3326 1XX To record decearnings, an Reconciliat Beginning fur Plus: CO&DS v Bond interest Premium Less: Principal Interest Dues and	Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bbt service payments, MVLR withheld for debt service, investment d related fees. Sion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds on on refunded bonds payments expenditure	25,750.00 48.77 -	10.78 1,278.45 17,769.76 74,509.54 10.78 - 50,000.00 25,750.00
Account # 2200/710 2200/720 2200/730 2210 3222 3326 1XX To record determings, an Reconciliat Beginning fur Plus: CO&DS v Bond interest Dues and Payment	Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bt service payments, MVLR withheld for debt service, investment d related fees. Cion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds on or refunded bonds payments expenditure d fees (fees on bond interest above)	25,750.00 48.77 -	10.78 1,278.45 17,769.76 74,509.54 10.78 - 50,000.00 25,750.00

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

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

	ulting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
<u>Fund 310 C</u>	Capital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	1,924,186.34	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	12,176.96	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	3,555.05	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		1,785,000.00
3791	Premium on Sale of Bonds		154,918.35
Refers to the	e new money portion of the SBE Capital Outlay Bonds, 2010 Series		
A, dated and	delivered 10/14/2010.		
Fund 210 D	Pebt Service Bond Refunding		
Account #	Description		
9299/760	Payments to Refunded Bond Escrow Agent	699,539.29	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	4,369.73	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	1,354.36	
3715	Sale of Refunding Bonds		600,000.00
3792	Premium on Sale of Refunding Bonds		97,422.75
2210	Accrued Interest Payable		7,840.63
Γhese entrie	s result from the refunding portion of the SBE Capital Outlay Bonds,		,
	A, dated 10/14/2010, which refund the 2001 Series A bonds		
	2012 through 2021 and the 2002 Series A bonds maturing in 2013		
hrough 2022			
		D-Lit	C
Year-end e		<u>Debit</u>	<u>Credit</u>
	Capital Projects, CO&DS		
Account # L1XX	<u>Description</u> Cash	238,228.41	
		•	
9200/730	· · · · · · · · · · · · · · · · · · ·	931.67	210 620 00
3321	CO&DS Distributed		218,639.00
3325	Interest on Undistributed CO&DS		20,521.08
To record CC	0&DS disbursements, investment earnings, and treasury fees.		
CO&DS disbu	ursement wired on 03/18/2011 and/or 06/28/2011; net interest		
_	ed on 6/24/2011.		
	General Fund		
Account #	Description		
7200/310	Professional and Technical Services	27,430.38	
3323	CO&DS Withheld for Administration		27,430.38
	nounts withheld from MVLR for actual administration fees as		
provided in A	Article XII, Section 9, Subsection (d) of the Florida Constitution.		
und 210 D	Debt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
200/710	Redemption of Principal	1,005,000.00	
9200/720	Interest	554,519.38	
200/730	Dues and Fees	1,035.97	
2210	Accrued Interest Payable	7,840.63	
3322	CO&DS Withheld for SBE/COBI Bonds	•	1,582,622.60
3326	SBE/COBI Bond Interest		228.97
L1XX	Cash	14,455.59	
	bt service payments, MVLR withheld for debt service, investment	,	
	d related fees.		
	ion of activity in fund 210, Debt Service:		
	nd balance as provided in prior school year	•	\$ 310,561.62
Plus:		•	, 510,501102
CO&DS v	withheld		1,582,622.60
Bond into	erest (revenue on withheld MVLR)		228.97
	d bond proceeds		600,000.00
	n on refunded bonds		97,422.75
Less:			
	payments		1,005,000.00
Interest	expenditure		554,519.38
Dues and	d fees (fees on bond interest above)		1,035.97
	s to refunded bonds escrow agent		699,539.29
	d fees on refunded bonds (admin and underwriter fees)		5,724.09
			325,017.21
Ending fund	balance	3	<u> </u>

is the district's/college's responsibility to reconcile debt service fund balance to this statement.

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

Entries resu	llting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	<u>Description</u>		
<u>11XX</u>	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	_
3711 3791	Premium on Sale of Bonds		-
	lege did not participate in the issuance of new bonds during FY		
2010-11.	9		
Fund 210 D	ebt Service Bond Refunding		
Account #	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	208,419.81	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	1,310.92	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	406.31	100 000 00
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		180,000.00
2210	Accrued Interest Payable		27,740.15 2,396.89
-	result from the refunding portion of the SBE Capital Outlay Bonds,		2,330.03
	A, dated 10/14/2010, which refund the 2001 Series A bonds		
	012 through 2021 and the 2002 Series A bonds maturing in 2013		
through 2022			
Year-end er	ntries:	<u>Debit</u>	<u>Credit</u>
Fund 360 Ca	apital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	278,595.00	
9200/730	Dues and Fees (Administrative expense)	842.24	
3321	CO&DS Distributed		260,886.00
3325	Interest on Undistributed CO&DS		18,551.24
	&DS disbursements, investment earnings, and treasury fees.		
	rsement wired on 03/18/2011 and/or 06/28/2011; net interest		
	d on 6/24/2011.		
Fund 100 G	<u>eneral Fund</u>		
Account #	<u>Description</u>		
7200/310	Professional and Technical Services	23,294.46	
3323	CO&DS Withheld for Administration		23,294.46
	ounts withheld from MVLR for actual administration fees as		
•	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
Account #	ebt Service, SBE/COBI Bonds Description		
9200/710	Redemption of Principal	930,000.00	
9200/720	Interest	360,076.34	
9200/730	Dues and Fees	830.54	
2210	Accrued Interest Payable	2,396.89	
3322	CO&DS Withheld for SBE/COBI Bonds		1,268,784.03
3326	SBE/COBI Bond Interest		183.57
11XX	Cash		24,336.17
To record del	ot service payments, MVLR withheld for debt service, investment		
	I related fees.		
earnings, and			
earnings, and	on of activity in fund 210, Debt Service:		
earnings, and Reconciliati Beginning fur	on of activity in fund 210, Debt Service: nd balance as provided in prior school year		\$ 188,799.26
Reconciliati Beginning fur Plus:	nd balance as provided in prior school year		
Reconciliati Beginning fur Plus: CO&DS w	nd balance as provided in prior school year		1,268,784.03
Reconciliati Beginning fur Plus: CO&DS w Bond inte	nd balance as provided in prior school year withheld erest (revenue on withheld MVLR)		1,268,784.03 183.57
Reconciliati Beginning fur Plus: CO&DS w Bond inte	nd balance as provided in prior school year		1,268,784.03 183.57 180,000.00
Reconciliati Beginning fur Plus: CO&DS w Bond inte	nd balance as provided in prior school year withheld brest (revenue on withheld MVLR) I bond proceeds		1,268,784.03 183.57
Reconciliati Beginning fur Plus: CO&DS w Bond inte Refunded Premium Less:	nd balance as provided in prior school year withheld brest (revenue on withheld MVLR) I bond proceeds		1,268,784.03 183.57 180,000.00
Reconciliati Beginning fur Plus: CO&DS w Bond inte Refunded Premium Less: Principal	rithheld erest (revenue on withheld MVLR) I bond proceeds on refunded bonds		1,268,784.03 183.57 180,000.00 27,740.15
Reconciliati Beginning fur Plus: CO&DS w Bond inte Refunded Premium Less: Principal Interest e	rithheld erest (revenue on withheld MVLR) I bond proceeds on refunded bonds payments		1,268,784.03 183.57 180,000.00 27,740.15 930,000.00
Reconciliati Beginning fur Plus: CO&DS w Bond inte Refunded Premium Less: Principal Interest e Dues and Payments	nd balance as provided in prior school year withheld brest (revenue on withheld MVLR) I bond proceeds on refunded bonds payments expenditure fees (fees on bond interest above) s to refunded bonds escrow agent		1,268,784.03 183.57 180,000.00 27,740.15 930,000.00 360,076.34 830.54 208,419.81
Reconciliati Beginning fur Plus: CO&DS w Bond inte Refunded Premium Less: Principal Interest e Dues and Payments	withheld wrest (revenue on withheld MVLR) I bond proceeds on refunded bonds payments expenditure fees (fees on bond interest above) s to refunded bonds escrow agent fees on refunded bonds (admin and underwriter fees)		1,268,784.03 183.57 180,000.00 27,740.15 930,000.00 360,076.34 830.54

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

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

	ng from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
Fund 310 Cap	ital Projects, COBI Bonds		
	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 I	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or Colleo	ge did not participate in the issuance of new bonds during FY		
Fund 210 Deb	t Service Bond Refunding		
	Description		
	Payments to Refunded Bond Escrow Agent	1,404,876.55	
•	Dues and Fees (Issuance costs - underwriter's discount)	8,775.87	
	Dues and Fees (Issuance costs - bond finance/admin charges)	2,720.01	1 205 000 00
3715	Sale of Refunding Bonds		1,205,000.00
3792	Premium on Sale of Refunding Bonds		195,334.30
2210	Accrued Interest Payable		16,038.13
	sult from the refunding portion of the SBE Capital Outlay Bonds,		
	lated 10/14/2010, which refund the 2001 Series A bonds		
maturing in 201	2 through 2021 and the 2002 Series A bonds maturing in 2013		
hrough 2022.	-		
rear-end entr	ies:	<u>Debit</u>	Credit
	ital Projects, CO&DS		
_	Description		
	Cash	532,621.30	
	Dues and Fees (Administrative expense)	363.28	
3321	CO&DS Distributed	303.20	524,983.00
			•
3325	Interest on Undistributed CO&DS		8,001.58
	S disbursements, investment earnings, and treasury fees.		
CO&DS disburse	ement wired on 03/18/2011 and/or 06/28/2011; net interest		
earnings wired	on 6/24/2011.		
und 100 Gen	eral Fund		
Account #	Description		
	Professional and Technical Services	29,803.20	
,		29,003.20	20,002,20
3323 Fa wasand awar	CO&DS Withheld for Administration		29,803.20
	nts withheld from MVLR for actual administration fees as		
provided in Artic	cle XII, Section 9, Subsection (d) of the Florida Constitution.		
und 210 Deb	t Service, SBE/COBI Bonds		
	<u>Description</u>		
•	Redemption of Principal	850,000.00	
9200/720	nterest	585,956.42	
9200/730 I	Dues and Fees	937.44	
	Accrued Interest Payable	16,038.13	
3322	CO&DS Withheld for SBE/COBI Bonds	, -	1,432,094.29
3326	SBE/COBI Bond Interest		207.19
11XX	Cash		20,630.5
	service payments, MVLR withheld for debt service, investment		20,000.0
earnings, and re			
	of activity in fund 210, Debt Service:		¢ 222 /E2 F1
Beginning tuna Plus:	balance as provided in prior school year		\$ 333,452.51
CO&DS with	held		1,432,094.29
	st (revenue on withheld MVLR)		207.19
	ond proceeds		1,205,000.00
	refunded bonds		
	TETUTIOEU DUTIOS		195,334.30
Less:			050 000 00
Principal pa			850,000.00
Interest exp			585,956.42
	es (fees on bond interest above)		937.44
Payments to	refunded bonds escrow agent		1,404,876.55
	es on refunded bonds (admin and underwriter fees)		11,495.88
Dacs and re		_	•
Ending fund bal	ance		\$ 312,822.00

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

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

Entries resulting from bond issuance and refunding:

Account #	<u>Capital Projects, COBI Bonds</u> <u>Description</u>		
11XX	Cash	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	_	
		-	
200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
	ollege did not participate in the issuance of new bonds during FY		
2010-11.			
und 210 E	Debt Service Bond Refunding		
Account #	<u>Description</u>		
299/760	Payments to Refunded Bond Escrow Agent	-	
200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
715	Sale of Refunding Bonds		-
792	Premium on Sale of Refunding Bonds		-
210	Accrued Interest Payable		-
_	or district was not impacted by the issuance of the refunding portion apital Outlay Bonds, 2010 Series A.		
ear-end e	ntries:	<u>Debit</u>	<u>Credit</u>
	Capital Projects, CO&DS		
Account #	<u>Description</u>		
.1XX	Cash	52,676.27	
200/730	Dues and Fees (Administrative expense)	167.90	
321	CO&DS Distributed		49,146.00
325	Interest on Undistributed CO&DS		3,698.17
			3,030.17
	0&DS disbursements, investment earnings, and treasury fees.		
	ursement wired on 03/18/2011 and/or 06/28/2011; net interest		
_	ed on 6/24/2011.		
und 100 G	General Fund		
ccount #	Description		
200/310	Professional and Technical Services	4,794.39	
323 [°]	CO&DS Withheld for Administration	,	4,794.39
	nounts withheld from MVLR for actual administration fees as		,
	Article XII, Section 9, Subsection (d) of the Florida Constitution.		
	Debt Service, SBE/COBI Bonds		
ccount #	Description		
)200/710	Redemption of Principal	210,000.00	
200/710	Interest	61,268.75	
•	Dues and Fees	•	
200/730		173.92	
2210	Accrued Interest Payable	-	265 665 65
322	CO&DS Withheld for SBE/COBI Bonds		265,685.97
326	SBE/COBI Bond Interest		38.44
1XX	Cash		5,718.26
	ebt service payments, MVLR withheld for debt service, investment		
arnings an	d related fees.		
	tion of activity in fund 210, Debt Service:		
			\$ 32,279.85
Reconciliat Beginning fu	nd balance as provided in prior school year		265 665 65
Reconciliat Beginning fu Plus:			
Reconciliat Beginning fu Plus: CO&DS v	withheld		
Reconciliat Beginning fu Plus: CO&DS v Bond int	withheld erest (revenue on withheld MVLR)		
Reconciliates Beginning fur Plus: CO&DS v Bond inter Refunde	withheld erest (revenue on withheld MVLR) d bond proceeds		
Reconciliate Beginning fu Plus: CO&DS v Bond int Refunde Premium	withheld erest (revenue on withheld MVLR)		
Reconciliate Beginning fur Plus: CO&DS v Bond int Refunde Premium Less:	withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds		38.44 - -
Reconciliate Beginning fur Plus: CO&DS or Bond into Refunde Premium Less: Principal	withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds payments		38.44 - - 210,000.00
Reconciliate deginning fur Plus: CO&DS No Bond into Refunde Premium Less: Principal Interest	withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds payments expenditure		38.44 - - 210,000.00
Reconciliate deginning fur Plus: CO&DS No Bond interest Refunde Premium Less: Principal Interest	withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds payments		38.44 - - 210,000.00 61,268.75
Reconciliate Beginning fur Plus: CO&DS or Bond into Refunde Premium Less: Principal Interest Dues and	withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds payments expenditure		38.44 - - 210,000.00 61,268.75
Reconciliat Beginning fu Plus: CO&DS v Bond int Refunde Premium Less: Principal Interest Dues and Payment	withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds payments expenditure d fees (fees on bond interest above) ts to refunded bonds escrow agent		38.44 - - 210,000.00 61,268.75
Reconciliat Beginning fu Plus: CO&DS v Bond int Refunde Premium Less: Principal Interest Dues and Payment	withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds payments expenditure d fees (fees on bond interest above) ts to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees)	_	\$ 265,685.97 38.44 - - 210,000.00 61,268.75 173.92 - - 26,561.59

is the district's/college's responsibility to reconcile debt service fund balance to this statement.

08/02/2011

Credit

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

Entries resulting from bond issuance and refunding:

Account #			
	Description		
<u>11XX</u>	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		-
	ollege did not participate in the issuance of new bonds during FY		
2010-11.			
	Debt Service Bond Refunding		
<u>Account #</u> 9299/760	<u>Description</u> Payments to Refunded Bond Escrow Agent		
9299/700	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - under whiter's discounty Dues and Fees (Issuance costs - bond finance/admin charges)	- -	
3715	Sale of Refunding Bonds		_
3792	Premium on Sale of Refunding Bonds		_
2210	Accrued Interest Payable		-
_	or district was not impacted by the issuance of the refunding portion apital Outlay Bonds, 2010 Series A.		
rear-end e	ntries:	<u>Debit</u>	Credit
	apital Projects, CO&DS	<u>Denit</u>	Cicuit
Account #	Description		
11XX	Cash	64,969.28	
9200/730	Dues and Fees (Administrative expense)	215.70	
3321	CO&DS Distributed		60,434.00
3325	Interest on Undistributed CO&DS		4,750.98
	0&DS disbursements, investment earnings, and treasury fees.		.,. 20.30
	ursement wired on 03/18/2011 and/or 06/28/2011; net interest		
	ed on 6/24/2011.		
_	Seneral Fund		
	Description		
Account #	Description		
	Professional and Technical Services	5,755.20	
7200/310		5,755.20	5,755.20
7200/310 3323	Professional and Technical Services	5,755.20	5,755.20
7200/310 3323 Fo record an	Professional and Technical Services CO&DS Withheld for Administration	5,755.20	5,755.20
7200/310 3323 Fo record an provided in <i>F</i>	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	5,755.20	5,755.20
7200/310 3323 To record an provided in A Fund 210 D	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.	5,755.20	5,755.20
7200/310 3323 Fo record an provided in <i>F</i> Fund 210 E Account #	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds	5,755.20 220,000.00	5,755.20
7200/310 3323 To record an provided in <i>F</i> Fund 210 E Account # 9200/710	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description	, , , , , , , , , , , , , , , , , , ,	5,755.20
7200/310 3323 To record an provided in A Fund 210 E Account # 9200/710 9200/720	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal	220,000.00	5,755.20
7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest	220,000.00 102,700.00	5,755.20
7200/310 3323 To record an provided in A Fund 210 E Account # 9200/710 9200/720 9200/730 2210	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	220,000.00 102,700.00	5,755.20 317,490.51
7200/310 3323 To record an provided in A Fund 210 E Account # 9200/710 9200/720 9200/730 2210 3322 3326	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest	220,000.00 102,700.00	
provided in A Fund 210 E Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash	220,000.00 102,700.00	317,490.51
7200/310 3323 To record an provided in A Fund 210 E Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record de	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bbt service payments, MVLR withheld for debt service, investment	220,000.00 102,700.00	317,490.51 45.93
7200/310 3323 To record an provided in A Fund 210 E Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record de earnings, an	Professional and Technical Services	220,000.00 102,700.00	317,490.51 45.93
7200/310 3323 To record an provided in A Fund 210 E Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record deparnings, an	Professional and Technical Services	220,000.00 102,700.00	 317,490.51 45.93 5,371.38
7200/310 3323 Fo record an provided in A Fund 210 E Account # 9200/710 9200/720 9200/730 9210 9322 9326 91XX Fo record decearnings, an Reconciliat Beginning fu	Professional and Technical Services	220,000.00 102,700.00	\$ 317,490.51 45.93 5,371.38
7200/310 3323 To record an orovided in A Fund 210 E Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record decearnings, an	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bbt service payments, MVLR withheld for debt service, investment d related fees. Cion of activity in fund 210, Debt Service: Ind balance as provided in prior school year	220,000.00 102,700.00	\$ 317,490.51 45.93 5,371.38 60,373.40
7200/310 3323 Fo record an provided in A Fund 210 E Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX Fo record deparnings, an example of the provided in A Funcion I and the provided	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bbt service payments, MVLR withheld for debt service, investment d related fees. Cion of activity in fund 210, Debt Service: Ind balance as provided in prior school year	220,000.00 102,700.00	\$ 317,490.51 45.93 5,371.38 60,373.40 317,490.51
7200/310 3323 To record an provided in A Fund 210 E Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX To record deparnings, an elemental seginning fur Plus: CO&DS variables and interest and seginning fur Bond interest and seginning fur Bond interest and seginning fur Bond interest and seginning fur Plus:	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bbt service payments, MVLR withheld for debt service, investment d related fees. Cion of activity in fund 210, Debt Service: Ind balance as provided in prior school year	220,000.00 102,700.00	\$ 317,490.51 45.93 5,371.38 60,373.40 317,490.51
7200/310 3323 To record an provided in A Fund 210 E Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX To record departings, an element of the Plus: CO&DS v Bond interest and the Refunde	Professional and Technical Services	220,000.00 102,700.00	\$ 317,490.51 45.93 5,371.38 60,373.40 317,490.51
7200/310 3323 To record an provided in A Fund 210 E Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record departings, an execution for Plus: CO&DS value of Plus: Bond into Refunde	Professional and Technical Services	220,000.00 102,700.00	\$ 317,490.51 45.93 5,371.38 60,373.40 317,490.51
7200/310 3323 To record an provided in A Fund 210 E Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record deparnings, an Reconciliat Beginning fur Plus: CO&DS v Bond int Refunde Premium Less: Principal	Professional and Technical Services	220,000.00 102,700.00	\$ 317,490.51 45.93 5,371.38 60,373.40 317,490.51 45.93 - - 220,000.00
7200/310 3323 To record an provided in A Fund 210 E Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record deparnings, an Reconciliat Beginning fur Plus: CO&DS variable Bond interest Principal Interest	Professional and Technical Services	220,000.00 102,700.00	\$ 317,490.51 45.93 5,371.38 60,373.40 317,490.51 45.93 - - 220,000.00
7200/310 3323 To record an provided in A Fund 210 E Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record deparnings, an A Reconciliat Beginning fur Plus: CO&DS variable Bond interest Dues and	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bbt service payments, MVLR withheld for debt service, investment d related fees. Pion of activity in fund 210, Debt Service: Ind balance as provided in prior school year Withheld Berest (revenue on withheld MVLR) Debt Description	220,000.00 102,700.00	\$ 317,490.51 45.93
7200/310 3323 To record an orovided in A Fund 210 E Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record de earnings, an Reconciliat Beginning fu Plus: CO&DS v Bond int Refunde Premium Less: Principal Interest Dues an Payment	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bbt service payments, MVLR withheld for debt service, investment d related fees. Fion of activity in fund 210, Debt Service: Ind balance as provided in prior school year Withheld Berest (revenue on withheld MVLR) Bed bond proceeds Be on refunded bonds Payments Bexpenditure Bet fees on bond interest above) Best to refunded bonds escrow agent	220,000.00 102,700.00	\$ 317,490.51 45.93 5,371.38 60,373.40 317,490.51 45.93 - - 220,000.00 102,700.00
7200/310 3323 Fo record an provided in A Fund 210 E Account # 9200/710 9200/720 9200/730 9210 9322 9326 91XX Fo record decearnings, an eleconciliate Beginning fur Plus: CO&DS variable Premium Less: Principal Interest Dues and Payment	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bbt service payments, MVLR withheld for debt service, investment d related fees. Ition of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure d fees (fees on bond interest above) st to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees)	220,000.00 102,700.00	\$ 317,490.51 45.93 5,371.38 60,373.40 317,490.51 45.93 - - 220,000.00 102,700.00

is the district's/college's responsibility to reconcile debt service fund balance to this statement.

Credit

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

Entries resulting from bond issuance and refunding:

Fund 310 Capital Projects, COBI Bonds

	Description 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 new money portion of the SBE Capital Outlay Bonds, 2010 Series delivered 10/14/2010.	184,225.51 1,159.71 338.58 -	170,000.00 15,723.80
Fund 210 D	ebt Service Bond Refunding		
Account #	<u>Description</u>		
9299/760 9200/730 9200/730 3715 3792 2210	Payments to Refunded Bond Escrow Agent Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable	- - -	- - -
_	or district was not impacted by the issuance of the refunding portion apital Outlay Bonds, 2010 Series A.		
Year-end e	ntries:	<u>Debit</u>	<u>Credit</u>
Fund 360 C	apital Projects, CO&DS		
Account #	<u>Description</u>	440.466.51	
11XX 9200/730	Cash Dues and Fees (Administrative expense)	112,166.54 566.08	
3321	CO&DS Distributed	300.00	100,264.00
3325	Interest on Undistributed CO&DS		12,468.62
CO&DS disbue earnings wire	0&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011.		
	eneral Fund		
	<u>Description</u> Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.	16,341.52	16,341.52
•	ebt Service, SBE/COBI Bonds		
Account #	Description		
9200/710	Redemption of Principal	705,000.00	
9200/720	Interest	281,059.49	
9200/730 2210	Dues and Fees Accrued Interest Payable	636.81	
3322	CO&DS Withheld for SBE/COBI Bonds		972,828.92
3326	SBE/COBI Bond Interest Cash		140.75
11XX To record de	bt service payments, MVLR withheld for debt service, investment		13,726.63
earnings, and	d related fees.		
Reconciliat	ion of activity in fund 210, Debt Service:		
Beginning fu	nd balance as provided in prior school year		\$ 168,754.02
CO&DS v	vithheld		972,828.92
	erest (revenue on withheld MVLR)		140.75
	d bond proceeds on refunded bonds		-
Less:	. S. T. S. G. Idea Dollad		
-	payments		705,000.00
	expenditure d fees (fees on bond interest above)		281,059.49 636.81
	s to refunded bonds escrow agent		-
rayinciic			_
	d fees on refunded bonds (admin and underwriter fees)		 155,027.39

is the district's/college's responsibility to reconcile debt service fund balance to this statement.

<u>Credit</u>

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

Entries resulting from bond issuance and refunding:

	<u>apital Projects, COBI Bonds</u> <u>Description</u>			
<u>Account #</u> 11XX	<u>Description</u> Cash	_		
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-		
9200/730	Dues and Fees (Issuance costs - under writer's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	_		
9299/891	Discounts on Sale of Bonds	-		
3299/091 3711	Sale of Bonds - SBE/COBI Bonds	-		
3711 3791	Premium on Sale of Bonds			-
				-
District or Co 2010-11.	llege did not participate in the issuance of new bonds during FY			
	ebt Service Bond Refunding			
	Description			
Account # 9299/760				
200/730	Payments to Refunded Bond Escrow Agent Dues and Fees (Issuance costs - underwriter's discount)	-		
9200/730	Dues and Fees (Issuance costs - under writer's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-		
7200,730 3715	Sale of Refunding Bonds	_		_
3713 3792	Premium on Sale of Refunding Bonds			_
2210	Accrued Interest Payable			_
_	or district was not impacted by the issuance of the refunding portion			
of the SBE Ca	apital Outlay Bonds, 2010 Series A.			
ear-end e	ntries:	<u>Debit</u>		<u>Credit</u>
und 360 C	apital Projects, CO&DS			
Account #	<u>Description</u>			
1XX	Cash	40,252.30		
200/730	Dues and Fees (Administrative expense)	133.47		
321	CO&DS Distributed			37,446.00
325	Interest on Undistributed CO&DS			2,939.77
	&DS disbursements, investment earnings, and treasury fees.			_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
CO&DS disbu	rsement wired on 03/18/2011 and/or 06/28/2011; net interest			
_	ed on 6/24/2011.			
	eneral Fund			
Account #	<u>Description</u>			
7200/310	Professional and Technical Services	3,863.79		
3323	CO&DS Withheld for Administration			3,863.79
	nounts withheld from MVLR for actual administration fees as			
rovided in A	rticle XII, Section 9, Subsection (d) of the Florida Constitution.			
und 210 D	ebt Service, SBE/COBI Bonds			
Account #	<u>Description</u>			
200/710	Redemption of Principal	150,000.00		
200/720	Interest	69,800.00		
200/730	Dues and Fees	141.57		
2210	Accrued Interest Payable	-		
322	CO&DS Withheld for SBE/COBI Bonds			216,276.33
326	SBE/COBI Bond Interest			31.29
.1XX	Cash			3,633.95
To record de	bt service payments, MVLR withheld for debt service, investment			
	d related fees.			
earnings, and	ion of activity in fund 210, Debt Service:			
			\$	42,642.25
Reconciliat	nd balance as provided in prior school year		•	,
Reconciliat	nd balance as provided in prior school year			
Reconciliat Beginning fu				216,276.33
Reconciliat Beginning fur Plus: CO&DS v				
Reconciliat Beginning fur Plus: CO&DS v Bond inte	vithheld			
Reconciliat Beginning fur Plus: CO&DS v Bond into	vithheld erest (revenue on withheld MVLR)			
Reconciliat Beginning fur Plus: CO&DS v Bond into	vithheld erest (revenue on withheld MVLR) d bond proceeds			
Reconciliat Beginning fur Plus: CO&DS v Bond into Refunded Premium Less:	vithheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds			31.29 - -
Reconciliat Beginning fur Plus:	vithheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments			31.29 - - 150,000.00
Reconciliat Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal Interest of	vithheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure			31.29 - - 150,000.00 69,800.00
Reconciliat Beginning fur Plus: CO&DS v Bond inte Refundee Premium Less: Principal Interest o Dues and	vithheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure d fees (fees on bond interest above)			216,276.33 31.29 - - 150,000.00 69,800.00 141.57
Reconciliat Beginning fur Plus: CO&DS v Bond inte Refundee Premium Less: Principal Interest o Dues and Payment	vithheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure d fees (fees on bond interest above) s to refunded bonds escrow agent			31.29 - - 150,000.00 69,800.00
Reconciliat Beginning fur Plus: CO&DS v Bond inte Refundee Premium Less: Principal Interest o Dues and Payment	vithheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure d fees (fees on bond interest above) s to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees)		\$	31.29 - - 150,000.00 69,800.00

is the district's/college's responsibility to reconcile debt service fund balance to this statement.

<u>Credit</u>

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

	ulting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
Fund 310 C	apital Projects, COBI Bonds		
Account #	<u>Description</u>		
<u>11XX</u>	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		-
	llege did not participate in the issuance of new bonds during FY		
2010-11.	Pebt Service Bond Refunding		
	_		
<u>Account #</u> 9299/760	<u>Description</u> Payments to Refunded Bond Escrow Agent	3,012,428.89	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	18,862.65	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	5,846.32	
3715	Sale of Refunding Bonds	3,0 10.32	2,590,000.00
3792	Premium on Sale of Refunding Bonds		412,739.65
2210	Accrued Interest Payable		34,398.21
	s result from the refunding portion of the SBE Capital Outlay Bonds,		37,390.21
	A, dated 10/14/2010, which refund the 2001 Series A bonds		
_	2012 through 2021 and the 2002 Series A bonds maturing in 2013		
through 2022			
Year-end e		<u>Debit</u>	<u>Credit</u>
	apital Projects, CO&DS		
Account #	<u>Description</u>	4 700 050	
11XX	Cash	1,732,859.70	
9200/730	Dues and Fees (Administrative expense)	3,650.93	
3321	CO&DS Distributed		1,656,095.00
3325	Interest on Undistributed CO&DS		80,415.63
To record CC	0&DS disbursements, investment earnings, and treasury fees.		
COO.DC dich	ursement wired on 03/18/2011 and/or 06/28/2011; net interest		
COADS disbl			
	ed on 6/24/2011.		
earnings wire	ed on 6/24/2011. General Fund		
earnings wire	General Fund		
earnings wire Fund 100 G Account #	General Fund Description	100 317 27	
earnings wire Fund 100 G Account # 7200/310	Seneral Fund Description Professional and Technical Services	100,317.27	100 317 27
earnings wire Fund 100 G Account # 7200/310 3323	<u>Description</u> Professional and Technical Services CO&DS Withheld for Administration	100,317.27	100,317.27
earnings wire Fund 100 G Account # 7200/310 3323 To record an	Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	100,317.27	100,317.27
earnings wire Fund 100 G Account # 7200/310 3323 To record an provided in A	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.	100,317.27	100,317.27
earnings wire Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds	100,317.27	100,317.27
earnings wire Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account #	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description		100,317.27
earnings wire Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal	3,470,000.00	100,317.27
earnings wire Fund 100 G Account # 7200/310 3323 To record am provided in A Fund 210 D Account # 9200/710 9200/720	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest	3,470,000.00 1,515,652.11	100,317.27
earnings wire Fund 100 G Account # 7200/310 3323 To record am provided in A Fund 210 D Account # 9200/710 9200/720 9200/730	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees	3,470,000.00 1,515,652.11 3,228.06	100,317.27
earnings wire Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 2210	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable	3,470,000.00 1,515,652.11	
earnings wire Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 2210 3322	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	3,470,000.00 1,515,652.11 3,228.06	4,931,405.55
earnings wire Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 2210 3322 3326	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest	3,470,000.00 1,515,652.11 3,228.06	4,931,405.55 713.47
earnings wire Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash	3,470,000.00 1,515,652.11 3,228.06	4,931,405.55
earnings wire Fund 100 G Account # 7200/310 3323 To record amprovided in A Fund 210 D Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record de	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bt service payments, MVLR withheld for debt service, investment	3,470,000.00 1,515,652.11 3,228.06	4,931,405.55 713.47
earnings wire Fund 100 G Account # 7200/310 3323 To record amprovided in A Fund 210 D Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record de earnings, and	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bt service payments, MVLR withheld for debt service, investment d related fees.	3,470,000.00 1,515,652.11 3,228.06	4,931,405.55 713.47
earnings wire Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record de earnings, and	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bt service payments, MVLR withheld for debt service, investment d related fees. Lion of activity in fund 210, Debt Service:	3,470,000.00 1,515,652.11 3,228.06 34,398.21	4,931,405.55 713.47 91,159.36
earnings wire Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record de earnings, and Reconciliat Beginning fu	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bt service payments, MVLR withheld for debt service, investment d related fees.	3,470,000.00 1,515,652.11 3,228.06 34,398.21	4,931,405.55 713.47
earnings wire Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record de earnings, and Reconciliat Beginning fur Plus:	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bt service payments, MVLR withheld for debt service, investment d related fees. Lion of activity in fund 210, Debt Service: Indianal Service service service in prior school year	3,470,000.00 1,515,652.11 3,228.06 34,398.21	4,931,405.55 713.47 91,159.36 \$ 896,036.37
earnings wire Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record de earnings, and Reconciliat Beginning fu Plus: CO&DS N	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bt service payments, MVLR withheld for debt service, investment d related fees. Lion of activity in fund 210, Debt Service: In d balance as provided in prior school year	3,470,000.00 1,515,652.11 3,228.06 34,398.21	4,931,405.55 713.47 91,159.36 \$ 896,036.37 4,931,405.55
earnings wire Fund 100 G Account # 7200/310 3323 To record amprovided in A Fund 210 D Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record de earnings, and Reconciliat Beginning fur Plus: CO&DS v Bond into	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bt service payments, MVLR withheld for debt service, investment d related fees. Lion of activity in fund 210, Debt Service: Ind balance as provided in prior school year Withheld Derest (revenue on withheld MVLR)	3,470,000.00 1,515,652.11 3,228.06 34,398.21	4,931,405.55 713.47 91,159.36 \$ 896,036.37 4,931,405.55 713.47
earnings wire Fund 100 G Account # 7200/310 3323 To record amprovided in A Fund 210 D Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record de earnings, and Reconciliat Beginning fur Plus: CO&DS v Bond into	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bt service payments, MVLR withheld for debt service, investment d related fees. Dian of activity in fund 210, Debt Service: Ind balance as provided in prior school year Withheld Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI B	3,470,000.00 1,515,652.11 3,228.06 34,398.21	4,931,405.55 713.47 91,159.36 \$ 896,036.37 4,931,405.55 713.47 2,590,000.00
earnings wire Fund 100 G Account # 7200/310 3323 To record am provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record de earnings, and Reconciliat Beginning fur Plus: CO&DS v Bond into Refunded Premium	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bt service payments, MVLR withheld for debt service, investment d related fees. Lion of activity in fund 210, Debt Service: Ind balance as provided in prior school year Withheld Derest (revenue on withheld MVLR)	3,470,000.00 1,515,652.11 3,228.06 34,398.21	4,931,405.55 713.47 91,159.36 \$ 896,036.37 4,931,405.55 713.47
earnings wire Fund 100 G Account # 7200/310 3323 To record am provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record de earnings, and Reconciliat Beginning fu Plus:	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bt service payments, MVLR withheld for debt service, investment d related fees. Dian of activity in fund 210, Debt Service: India balance as provided in prior school year Withheld Derest (revenue on withheld MVLR) Debt Derevices Description Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Description Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE	3,470,000.00 1,515,652.11 3,228.06 34,398.21	4,931,405.55 713.47 91,159.36 \$ 896,036.37 4,931,405.55 713.47 2,590,000.00 412,739.65
earnings wire Fund 100 G Account # 7200/310 3323 To record am provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record de earnings, and Reconciliat Beginning fu Plus:	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bt service payments, MVLR withheld for debt service, investment d related fees. Dian of activity in fund 210, Debt Service: India balance as provided in prior school year Withheld Derest (revenue on withheld MVLR) Debt Derest (revenue on withheld bonds Description	3,470,000.00 1,515,652.11 3,228.06 34,398.21	4,931,405.55 713.47 91,159.36 \$ 896,036.37 4,931,405.55 713.47 2,590,000.00 412,739.65 3,470,000.00
earnings wire Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record de earnings, and Reconciliat Beginning fur Plus: CO&DS variable and interest. Principal Interest.	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bt service payments, MVLR withheld for debt service, investment d related fees. Dian of activity in fund 210, Debt Service: Ind balance as provided in prior school year Withheld Derest (revenue on withheld MVLR) Debt Description Description Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description	3,470,000.00 1,515,652.11 3,228.06 34,398.21	4,931,405.55 713.47 91,159.36 \$ 896,036.37 4,931,405.55 713.47 2,590,000.00 412,739.65 3,470,000.00 1,515,652.11
earnings wire Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record de earnings, and Reconciliat Beginning fur Plus: CO&DS variable and interest Dues and	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bt service payments, MVLR withheld for debt service, investment d related fees. Dian of activity in fund 210, Debt Service: Ind balance as provided in prior school year Withheld Derest (revenue on withheld MVLR) Debt Description Description Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Desc	3,470,000.00 1,515,652.11 3,228.06 34,398.21	4,931,405.55 713.47 91,159.36 \$ 896,036.37 4,931,405.55 713.47 2,590,000.00 412,739.65 3,470,000.00 1,515,652.11 3,228.06
earnings wire Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record de earnings, and Reconciliat Beginning fur Plus: CO&DS variable and premium Less: Principal Interest Dues and Payment	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bt service payments, MVLR withheld for debt service, investment d related fees. Dian of activity in fund 210, Debt Service: Ind balance as provided in prior school year Withheld Derest (revenue on withheld MVLR) Debt Service payments Description Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Description Description Description Redemption of Principal Interest Coah Dues and Fees Accrued Interest Cash Dues and Fees Accrued Interest Coah Dues and Fees Accrued Interest Dues and Fees Accrued In	3,470,000.00 1,515,652.11 3,228.06 34,398.21	4,931,405.55 713.47 91,159.36 \$ 896,036.37 4,931,405.55 713.47 2,590,000.00 412,739.65 3,470,000.00 1,515,652.11 3,228.06 3,012,428.89
earnings wire Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record de earnings, and Reconciliat Beginning fur Plus: CO&DS variable and premium Less: Principal Interest Dues and Payment	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bt service payments, MVLR withheld for debt service, investment d related fees. Dian of activity in fund 210, Debt Service: Indian balance as provided in prior school year Withheld Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Companyments Description Des	3,470,000.00 1,515,652.11 3,228.06 34,398.21	4,931,405.55 713.47 91,159.36 \$ 896,036.37 4,931,405.55 713.47 2,590,000.00 412,739.65 3,470,000.00 1,515,652.11 3,228.06

The beginning fund balance for debt service reflects entries previously provided to districts and community colleges. It

is the district's/college's responsibility to reconcile debt service fund balance to this statement.

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

	ulting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
<u>Fund 310 C</u>	Capital Projects, COBI Bonds		
Account #	<u>Description</u>		
<u>11XX</u>	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 Co	ollege did not participate in the issuance of new bonds during FY		
2010-11.			
Fund 210 D	Debt Service Bond Refunding		
Account #	Description		
9299/760	Payments to Refunded Bond Escrow Agent	1,394,610.24	
9299/700	Dues and Fees (Issuance costs - underwriter's discount)	8,775.87	
9200/730	Dues and Fees (Issuance costs - under writer's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	2,720.01	
3715	Sale of Refunding Bonds	2,720.01	1,205,000.00
3792	Premium on Sale of Refunding Bonds		184,474.80
2210	Accrued Interest Payable		16,631.32
-	s result from the refunding portion of the SBE Capital Outlay Bonds,		10,051.52
	A, dated 10/14/2010, which refund the 2001 Series A bonds		
	2012 through 2021 and the 2002 Series A bonds maturing in 2013		
hrough 2022	-		
inough 2022	۷.		
∕ear-end e	ntries:	<u>Debit</u>	<u>Credit</u>
und 360 C	Capital Projects, CO&DS		
Account #	Description		
.1XX	Cash	472,071.11	
200/730		1,056.07	
3321	CO&DS Distributed	1,030.07	449,866.00
325	Interest on Undistributed CO&DS		23,261.18
	D&DS disbursements, investment earnings, and treasury fees.		25,201.10
	ursement wired on 03/18/2011 and/or 06/28/2011; net interest		
	ed on 6/24/2011.		
_			
	General Fund		
Account #	<u>Description</u>		
200/310	Professional and Technical Services	32,565.06	
3323	CO&DS Withheld for Administration		32,565.06
	nounts withheld from MVLR for actual administration fees as		
provided in A	Article XII, Section 9, Subsection (d) of the Florida Constitution.		
und 210 D	Debt Service, SBE/COBI Bonds		
Account #	Description		
200/710	Redemption of Principal	1,100,000.00	
9200/710	Interest	600,451.04	
200/720	Dues and Fees	1,105.33	
2210	Accrued Interest Payable	16,631.32	
322	CO&DS Withheld for SBE/COBI Bonds	10,001.02	1,688,573.26
322 3326	SBE/COBI Bond Interest		244.30
.1XX	Cash		29,370.13
	bt service payments, MVLR withheld for debt service, investment		20,070.10
	d related fees.		
			_
	cion of activity in fund 210, Debt Service:		
	nd balance as provided in prior school year	:	\$ 340,084.05
Plus:	المرام المائن		1 600 572 26
CO&DS \			1,688,573.26
	erest (revenue on withheld MVLR)		244.30
	d bond proceeds		1,205,000.00
	n on refunded bonds		184,474.80
Less:	was was and a		1 100 000 00
	payments		1,100,000.00
	expenditure		600,451.04
	d fees (fees on bond interest above)		1,105.33
Payment	ts to refunded bonds escrow agent		1,394,610.24
•	n tage on retunded honde (admin and underwriter tage)		11,495.88
•	d fees on refunded bonds (admin and underwriter fees)	_	\$ 310,713.92

is the district's/college's responsibility to reconcile debt service fund balance to this statement.

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

	ulting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
<u>Fund 310 C</u>	apital Projects, COBI Bonds		
Account #	<u>Description</u>	10 100 570 00	
11XX	Cash	10,482,678.23	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	66,171.73	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	19,318.74	
9299/891	Discounts on Sale of Bonds	-	0.700.000.00
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		9,700,000.00 868,168.70
	new money portion of the SBE Capital Outlay Bonds, 2010 Series		000,100.70
	delivered 10/14/2010.		
•	Debt Service Bond Refunding		
Account #	Description		
9299/760	Payments to Refunded Bond Escrow Agent	2,087,827.02	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	13,036.35	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	4,040.51	
3715	Sale of Refunding Bonds	1,0 10101	1,790,000.00
3792	Premium on Sale of Refunding Bonds		291,314.50
2210	Accrued Interest Payable		23,589.38
-	s result from the refunding portion of the SBE Capital Outlay Bonds,		23/303130
	A, dated 10/14/2010, which refund the 2001 Series A bonds		
	2012 through 2021 and the 2002 Series A bonds maturing in 2013		
hrough 2022	-		
rear-end e	ntries:	Debit	Credit
	apital Projects, CO&DS	<u>D C D T C</u>	<u> </u>
Account #	Description		
L1XX	Cash	1,227,280.56	
9200/730	Dues and Fees (Administrative expense)	3,587.86	
3321	CO&DS Distributed	3,307.00	1,151,842.00
325	Interest on Undistributed CO&DS		79,026.42
	0&DS disbursements, investment earnings, and treasury fees.		7 5,020. 12
	ursement wired on 03/18/2011 and/or 06/28/2011; net interest		
_	ed on 6/24/2011. General Fund		
Account #	<u>Description</u>		
7200/310	Professional and Technical Services	100,442.79	
3323	CO&DS Withheld for Administration		100,442.79
	nounts withheld from MVLR for actual administration fees as		
	Article XII, Section 9, Subsection (d) of the Florida Constitution.		
	Debt Service, SBE/COBI Bonds		
Account #	Description		
9200/710	Redemption of Principal	3,830,000.00	
200/720	Interest	1,471,072.31	
9200/730	Dues and Fees	3,563.53	
2210	Accrued Interest Payable	23,589.38	E 442 004 04
3322	CO&DS Withheld for SBE/COBI Bonds		5,443,901.21
3326	SBE/COBI Bond Interest	140 400 04	787.62
l 1XX Fo record de	Cash ht service navments. MVI P withhold for debt service, investment	116,463.61	
	bt service payments, MVLR withheld for debt service, investment d related fees.		
	cion of activity in fund 210, Debt Service: nd balance as provided in prior school year		\$ 768,053.69
Plus:	na balance as provided in prior scribbi year		_Ψ /00,000.05
CO&DS v	withheld		5,443,901.21
Bond into	erest (revenue on withheld MVLR)		787.62
	d bond proceeds		1,790,000.00
Premium	on refunded bonds		291,314.50
Less:	no monte		2 020 000 00
-	payments		3,830,000.00
	expenditure		1,471,072.31
DHES and	d fees (fees on bond interest above)		3,563.53
	s to refunded bonds escrow agent		2,087,827.02
Payment	d food on refunded bands (admin and underwriter food)		
Payment	d fees on refunded bonds (admin and underwriter fees)	_	17,076.86 \$ 884,517.30

is the district's/college's responsibility to reconcile debt service fund balance to this statement.

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

Entries resulting from bond issuance and refunding:

Fund 310 Capital Projects, COBI Bonds

Description

Account #

<u>11XX</u>	Cash	1,554,636.45	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	9,891.65	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	2,887.85	
9299/891	Discounts on Sale of Bonds	-	1 450 000 00
3711	Sale of Bonds - SBE/COBI Bonds		1,450,000.00
3791 Rofors to the	Premium on Sale of Bonds e new money portion of the SBE Capital Outlay Bonds, 2010 Series		117,415.95
	delivered 10/14/2010.		
•	Debt Service Bond Refunding		
Account #	Description		
9299/760	Payments to Refunded Bond Escrow Agent	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	_	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable		-
_	or district was not impacted by the issuance of the refunding portion apital Outlay Bonds, 2010 Series A.		
Year-end e Fund 360 C	ntries: Capital Projects, CO&DS	<u>Debit</u>	<u>Credit</u>
Account #	Description		
11XX	<u>Description</u> Cash	334,831.87	
9200/730	Dues and Fees (Administrative expense)	1,372.58	
3321	CO&DS Distributed	,	305,972.00
3325	Interest on Undistributed CO&DS		30,232.45
To record CC	0&DS disbursements, investment earnings, and treasury fees.		
CO&DS disbu	ursement wired on 03/18/2011 and/or 06/28/2011; net interest		
earnings wire	ed on 0/2 1 /2011.		
_	General Fund		
Fund 100 G			
Fund 100 G Account # 7200/310	ieneral Fund <u>Description</u> Professional and Technical Services	40,348.86	
Fund 100 G Account # 7200/310 3323	<u>Seneral Fund</u> <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration	40,348.86	40,348.86
Fund 100 G Account # 7200/310 3323 To record an	ieneral Fund <u>Description</u> Professional and Technical Services	40,348.86	40,348.86
Fund 100 G Account # 7200/310 3323 To record an provided in A	<u>Description</u> Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	40,348.86	40,348.86
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 C	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description	40,348.86	40,348.86
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 E Account # 9200/710	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal	1,470,000.00	40,348.86
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest	1,470,000.00 875,709.70	40,348.86
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 E Account # 9200/710 9200/720 9200/730	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees	1,470,000.00	40,348.86
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 E Account # 9200/710 9200/720 9200/730 2210	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable	1,470,000.00 875,709.70	
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 E Account # 9200/710 9200/720 9200/730 2210 3322	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	1,470,000.00 875,709.70	2,343,603.51
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 E Account # 9200/710 9200/720 9200/730 2210 3322 3326	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest	1,470,000.00 875,709.70	2,343,603.51 339.07
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 E Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record de	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bbt service payments, MVLR withheld for debt service, investment	1,470,000.00 875,709.70	2,343,603.51 339.07
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 E Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record de earnings, an	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bbt service payments, MVLR withheld for debt service, investment direlated fees.	1,470,000.00 875,709.70	2,343,603.51 339.07
Fund 100 G Account # 7200/310 3323 To record an provided in # Fund 210 E Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record de earnings, an Reconciliat	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bbt service payments, MVLR withheld for debt service, investment d related fees. Citon of activity in fund 210, Debt Service:	1,470,000.00 875,709.70	2,343,603.51 339.07 3,301.22
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 E Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record de earnings, an Reconciliat Beginning fu	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bbt service payments, MVLR withheld for debt service, investment direlated fees.	1,470,000.00 875,709.70	\$ 2,343,603.51 339.07 3,301.22
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 E Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record de earnings, an Reconciliat Beginning fur Plus:	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bbt service payments, MVLR withheld for debt service, investment d related fees. Lion of activity in fund 210, Debt Service: Ind balance as provided in prior school year	1,470,000.00 875,709.70	\$ 2,343,603.51 339.07 3,301.22 506,268.74
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 E Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record de earnings, an Reconciliat Beginning fur Plus: CO&DS N	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bbt service payments, MVLR withheld for debt service, investment d related fees. Lion of activity in fund 210, Debt Service: Indianal Service as provided in prior school year	1,470,000.00 875,709.70	\$ 2,343,603.51 339.07 3,301.22 506,268.74 2,343,603.51
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 E Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record de earnings, an Reconciliat Beginning fur Plus: CO&DS or Bond into	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bbt service payments, MVLR withheld for debt service, investment d related fees. Lion of activity in fund 210, Debt Service: Ind balance as provided in prior school year Withheld Erest (revenue on withheld MVLR)	1,470,000.00 875,709.70	\$ 2,343,603.51 339.07 3,301.22 506,268.74 2,343,603.51
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 E Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record de earnings, an Reconciliat Beginning fur Plus: CO&DS v Bond interested to the control of t	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bbt service payments, MVLR withheld for debt service, investment d related fees. Lion of activity in fund 210, Debt Service: Indianal Service as provided in prior school year	1,470,000.00 875,709.70	\$ 2,343,603.51 339.07 3,301.22 506,268.74 2,343,603.51
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 E Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record de earnings, an Reconciliat Beginning fur Plus: CO&DS v Bond interested to the control of t	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Obt service payments, MVLR withheld for debt service, investment d related fees. Dion of activity in fund 210, Debt Service: Ind balance as provided in prior school year Withheld Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Objective Payable CO&DS Withheld for debt service, investment d related fees.	1,470,000.00 875,709.70	\$ 2,343,603.51 339.07 3,301.22 506,268.74 2,343,603.51
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 E Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record de earnings, an Reconciliat Beginning fur Plus: CO&DS N Bond interesting to the Refunde Premium Less: Principal	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bbt service payments, MVLR withheld for debt service, investment d related fees. Diamond activity in fund 210, Debt Service: Indiance as provided in prior school year Withheld Derest (revenue on withheld MVLR) Debt Dervice: In don't proceeds Description	1,470,000.00 875,709.70	\$ 2,343,603.51 339.07 3,301.22 506,268.74 2,343,603.51 339.07
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 E Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record de earnings, an Reconciliat Beginning fu Plus: CO&DS v Bond int Refunde Premium Less: Principal Interest	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bbt service payments, MVLR withheld for debt service, investment d related fees. Cion of activity in fund 210, Debt Service: Ind balance as provided in prior school year Withheld Derest (revenue on withheld MVLR) Debt Description Description Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Descripti	1,470,000.00 875,709.70	\$ 2,343,603.51 339.07 3,301.22 506,268.74 2,343,603.51 339.07 - - 1,470,000.00 875,709.70
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 E Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record de earnings, an Reconciliat Beginning fur Plus: CO&DS variable Premium Less: Principal Interest Dues and	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bbt service payments, MVLR withheld for debt service, investment d related fees. Diamond activity in fund 210, Debt Service: Ind balance as provided in prior school year Withheld Derest (revenue on withheld MVLR) Debt Description Description Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Descripti	1,470,000.00 875,709.70	\$ 2,343,603.51 339.07 3,301.22 506,268.74 2,343,603.51 339.07 - - 1,470,000.00 875,709.70
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 E Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record de earnings, an Reconciliat Beginning fur Plus: CO&DS N Bond interest Company A Refunde Premium Less: Principal Interest Dues and Payment	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash but service payments, MVLR withheld for debt service, investment d related fees. Diamond activity in fund 210, Debt Service: Indiance as provided in prior school year Withheld Derest (revenue on withheld MVLR) Debt Description De	1,470,000.00 875,709.70	\$ 2,343,603.51 339.07 3,301.22 506,268.74 2,343,603.51 339.07
Account # 7200/310 3323 To record an provided in A Fund 210 E Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record de earnings, an Reconciliat Beginning fur Plus: CO&DS v Bond interest Company Premium Less: Principal Interest Dues and Payment	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bt service payments, MVLR withheld for debt service, investment d related fees. Dian of activity in fund 210, Debt Service: Indian balance as provided in prior school year Withheld Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Companyments Description Des	1,470,000.00 875,709.70	\$ 2,343,603.51 339.07 3,301.22 506,268.74 2,343,603.51 339.07 - - 1,470,000.00 875,709.70

is the district's/college's responsibility to reconcile debt service fund balance to this statement.

<u>Credit</u>

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

	ılting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
Fund 310 C	apital Projects, COBI Bonds		
Account #	Description		
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 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
			-
2010-11.	llege did not participate in the issuance of new bonds during FY		
Fund 210 D	ebt Service Bond Refunding		
Account #	Description		
9299/760	Payments to Refunded Bond Escrow Agent	188,485.68	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	1,201.67	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	372. 4 5	
3715	Sale of Refunding Bonds		165,000.00
3792	Premium on Sale of Refunding Bonds		22,767.60
2210	Accrued Interest Payable		2,292.20
These entries	result from the refunding portion of the SBE Capital Outlay Bonds,		
2010 Series <i>A</i>	A, dated 10/14/2010, which refund the 2001 Series A bonds		
maturing in 2	012 through 2021 and the 2002 Series A bonds maturing in 2013		
hrough 2022	-		
Year-end er	ntries:	<u>Debit</u>	Credit
Fund 360 C	apital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	520,332.50	
9200/730	Dues and Fees (Administrative expense)	2,175.08	
3321	CO&DS Distributed		474,599.00
3325	Interest on Undistributed CO&DS		47,908.58
Γo record CO	&DS disbursements, investment earnings, and treasury fees.		
	rsement wired on 03/18/2011 and/or 06/28/2011; net interest		
	ed on 6/24/2011.		
_	eneral Fund		
Account #	Description		
7200/310	Professional and Technical Services	67,581.36	
3323	CO&DS Withheld for Administration	07,301.30	67,581.36
	ounts withheld from MVLR for actual administration fees as		07,501.50
	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
	ebt Service, SBE/COBI Bonds		
Account #	Description		
9200/710	Redemption of Principal	2,530,000.00	
9200/720	Interest	1,494,228.92	
9200/730	Dues and Fees	2,594.31	
2210	Accrued Interest Payable	2,292.20	
3322	CO&DS Withheld for SBE/COBI Bonds	•	3,963,243.64
326	SBE/COBI Bond Interest		573.40
L1XX	Cash		65,298.39
Γo record del	ot service payments, MVLR withheld for debt service, investment		•
	related fees.		
Reconciliati	ion of activity in fund 210, Debt Service:		
	nd balance as provided in prior school year		\$ 1,037,007.08
Plus:	96.6.44		2.062.242.5
CO&DS w			3,963,243.64
	erest (revenue on withheld MVLR)		573.40
	d bond proceeds		165,000.00
_	on refunded bonds		22,767.60
Less:			2 = 2 = 2 = 2
	payments		2,530,000.00
	expenditure		1,494,228.92
Dues and	I fees (fees on bond interest above)		2,594.31
	s to refunded bonds escrow agent		188,485.68
Payments			
Payments	fees on refunded bonds (admin and underwriter fees)	_	1,574.12 \$ 971,708.69

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

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

	ulting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
Fund 310 C	apital Projects, COBI Bonds		
Account #	<u>Description</u>		
1XX	Cash	-	
200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or Co 2010-11.	ollege did not participate in the issuance of new bonds during FY		
	Pebt Service Bond Refunding		
Account #	Description		
299/760	Payments to Refunded Bond Escrow Agent	421,329.94	
200/730	Dues and Fees (Issuance costs - underwriter's discount)	2,658.25	
200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	823.90	
3715	Sale of Refunding Bonds	0_0.50	365,000.00
7792	Premium on Sale of Refunding Bonds		54,848.00
210	Accrued Interest Payable		4,964.09
-	s result from the refunding portion of the SBE Capital Outlay Bonds,		.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	A, dated 10/14/2010, which refund the 2001 Series A bonds		
	2012 through 2021 and the 2002 Series A bonds maturing in 2013		
hrough 2022	5		
ear-end e		<u>Debit</u>	Credit
	apital Projects, CO&DS		<u> </u>
Account #	Description		
1XX	Cash	445,960.52	
200/730		1,880.97	
321	CO&DS Distributed	1,000.37	406,411.00
325	Interest on Undistributed CO&DS		41,430.49
	0&DS disbursements, investment earnings, and treasury fees.		11, 150. 15
	ursement wired on 03/18/2011 and/or 06/28/2011; net interest		
	ed on 6/24/2011.		
-	General Fund		
Account #	Description		
200/310	Professional and Technical Services	49,731.33	
323	CO&DS Withheld for Administration		49,731.33
	nounts withheld from MVLR for actual administration fees as		
rovided in A	Article XII, Section 9, Subsection (d) of the Florida Constitution.		
und 210 D	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
9200/710	Redemption of Principal	1,965,000.00	
200/720	Interest	937,349.86	
200/730	Dues and Fees	1,871.66	
210	Accrued Interest Payable	4,964.09	
322	CO&DS Withheld for SBE/COBI Bonds		2,859,279.69
326	SBE/COBI Bond Interest		413.68
.1XX	Cash		49,492.24
	bt service payments, MVLR withheld for debt service, investment d related fees.		
	ion of activity in fund 210, Debt Service: nd balance as provided in prior school year		\$ 547,128.83
Plus:	na balance as provided in prior scribor year		φ υπ/,120.00
CO&DS v	withheld		2,859,279.69
Bond into	erest (revenue on withheld MVLR)		413.68
	d bond proceeds		365,000.00
	on refunded bonds		54,848.00
	payments		1,965,000.00
	expenditure		937,349.86
	d fees (fees on bond interest above)		1,871.66
	is to refunded bonds escrow agent		421,329.9
	s to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees)		3,482.15
		_	
inding fund	halance		\$ 497,636.59

is the district's/college's responsibility to reconcile debt service fund balance to this statement.

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

Entries resulting from bond issuance and refunding:

<u>Fund 310 C</u>	apital Projects, COBI Bonds			
Account #	Description			
L1XX	Cash	-		
200/730	Dues and Fees (Issuance costs - underwriter's discount)	-		
200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-		
299/891	Discounts on Sale of Bonds	-		
3711	Sale of Bonds - SBE/COBI Bonds			-
3791	Premium on Sale of Bonds			-
District or Co	llege did not participate in the issuance of new bonds during FY			
2010-11.				
Fund 210 D	Pebt Service Bond Refunding			
Account #	Description			
9299/760	Payments to Refunded Bond Escrow Agent	_		
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	_		
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	_		
3715	Sale of Refunding Bonds			_
3792	Premium on Sale of Refunding Bonds			-
2210	Accrued Interest Payable			_
.210	ACCIDED TITLETEST FAYABLE			-
_	or district was not impacted by the issuance of the refunding portion apital Outlay Bonds, 2010 Series A.			
rear-end e		<u>Debit</u>		<u>Credit</u>
	apital Projects, CO&DS			
Account #	<u>Description</u>	70.070.05		
11XX	Cash	70,878.22		
9200/730	Dues and Fees (Administrative expense)	218.83		
3321	CO&DS Distributed			66,277.00
325	Interest on Undistributed CO&DS			4,820.05
	2.11.5. 55.5.1. 5.1.4.54.1.2.4.54.			
To record CC	0&DS disbursements, investment earnings, and treasury fees.			
CO&DS disbu	0&DS disbursements, investment earnings, and treasury fees.			
CO&DS disbuearnings wire	0&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest			
CO&DS disbuearnings wire F und 100 G	0&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011.			
CO&DS disbuearnings wire Fund 100 G Account #	0&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. ieneral Fund	7,514.34		
CO&DS disbue earnings wire Fund 100 G Account # 7200/310	0&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. ieneral Fund Description	7,514.34		7,514.34
CO&DS disbuearnings wire Fund 100 G Account # 7200/310	0&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. ieneral Fund Description Professional and Technical Services	7,514.34		7,514.34
CO&DS disbue earnings wire Fund 100 G Account # 7200/310 3323 Fo record am	D&DS disbursements, investment earnings, and treasury fees. Dursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Description Professional and Technical Services CO&DS Withheld for Administration The counts withheld from MVLR for actual administration fees as	7,514.34		7,514.34
CO&DS disbuerings wire fund 100 G Account # 2200/310 3223 Fo record amprovided in A	D&DS disbursements, investment earnings, and treasury fees. Jursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Jeneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.	7,514.34		7,514.34
CO&DS disbue earnings wire Fund 100 G Account # 7200/310 3323 Fo record am provided in A	D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration COUNTY WITH THE PROPOSE AS Article XII, Section 9, Subsection (d) of the Florida Constitution.	7,514.34		7,514.34
CO&DS disbue earnings wire Fund 100 G Account # 7200/310 8323 Fo record amorovided in A Fund 210 D Account #	Description Professional and Technical Services CO&DS Withheld for Administration Prounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Professional and Technical Services CO&DS Withheld for Administration Professional from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Description	·		7,514.34
CO&DS disbue earnings wire earnings wire fund 100 GAccount # 7200/310 3323 Fo record amprovided in Account # 7200/710	Description Owners withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal	300,000.00		7,514.34
CO&DS disbuerantings wire Fund 100 GAccount # 7200/310 3323 Fo record amorovided in AFund 210 DAccount # 9200/710 9200/720	D&DS disbursements, investment earnings, and treasury fees. Jursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Jeneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Jebt Service, SBE/COBI Bonds Description Redemption of Principal Interest	300,000.00 134,555.00		7,514.34
CO&DS disbuerantings wire fund 100 GAccount # 7200/310 GB323 For record amorovided in AF fund 210 DAccount # 7200/710 GB200/720 GB200/730	D&DS disbursements, investment earnings, and treasury fees. Jursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Jeneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Jebt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees	300,000.00		7,514.34
CO&DS disbuerantings wire Fund 100 GAccount #7200/310 B323 For record amorovided in AFund 210 DAccount #7200/710 B200/720 B200/730 B2210	Description nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable	300,000.00 134,555.00		
20&DS disbueranings wire arrhings wire arrhi	Description nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	300,000.00 134,555.00		427,165.04
20&DS disbuted and searnings wire found 100 G Account # 7200/310 B323 For record amprovided in Account # 7200/710 B200/720 B200/730 B322 B326	Description Nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest	300,000.00 134,555.00		427,165.04 61.80
20&DS disbuted and searnings wire found 100 G account # 200/310 G account # 200/710 G account # 200/710 G account # 200/720 G account # 200/730 G	Description Nebt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues Be/COBI Bond Interest CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash	300,000.00 134,555.00		427,165.04 61.80
CO&DS disbue earnings wire Fund 100 G Account # 7200/310 3323 Fo record amorovided in Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX Fo record de	Description Nebt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption of Principal Interest Cash Description Redemption of Principal Interest Cash Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption of Principal Interest Cash Description Redemption of Principal Interest Cash Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash	300,000.00 134,555.00		427,165.04 61.80
CO&DS disbue earnings wire Fund 100 GAccount #7200/310 3323 Fo record amorovided in Account #7200/710 9200/720 9200/730 9210 3322 3326 911XX Fo record december 100 Gardings, and	Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cosh Description Redemption of Principal CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption of Principal CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption Interest Cash Description Redemption of Principal CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption Interest Cash Description Redemption of Principal CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption of Principal CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption of Principal CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption of Principal CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption of Principal CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption of Principal CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption of Principal CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash	300,000.00 134,555.00		7,514.34 427,165.04 61.80 7,607.78
CO&DS disbue earnings wire Fund 100 GAccount #7200/310 GBB GBB GBB GBB GBB GBB GBB GBB GBB GB	Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Coash Description Redemption of Principal CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Coash Description Redemption of Principal CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption of Principal CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption of Principal CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption of Principal CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption of Principal CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption of Principal CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption of Principal CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption of Principal CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption of Principal CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption of Principal CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest CO&DS Withheld For SBE/COBI Bond Interest CO&DS WITHHELD REDEMPTION COBINED REDEMP	300,000.00 134,555.00	¢	427,165.04 61.80 7,607.78
CO&DS disbuerantings wire armings wire armings wire armings wire armings wire armings wire armings armings, and armings, and armings full armings armi	Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cosh Description Redemption of Principal CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption of Principal CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption Interest Cash Description Redemption of Principal CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption Interest Cash Description Redemption of Principal CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption of Principal CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption of Principal CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption of Principal CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption of Principal CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption of Principal CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption of Principal CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash	300,000.00 134,555.00	\$	427,165.04 61.80 7,607.78
CO&DS disbuerantings wire armings wire armings wire armings wire armings wire armings wire armings are armings, and armings wire armings.	Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Interest Cash Description SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Interest Cash Descripti	300,000.00 134,555.00	\$	427,165.04 61.80 7,607.78 76,280.86
CO&DS disbuerantings wire arrivings wire arrivings wire arrivings wire arrival and account # 2200/310 arrivings arrivings arrivings arrivings, and account # 2200/710 arrivings arrivings, and arrivings, and arrivings	Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption of Principal Interest Cash Description Redemption of Principal Interest Cash Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption of Principal Interest Cash Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption of Principal Interest Cash Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	300,000.00 134,555.00	\$	427,165.04 61.80 7,607.78 76,280.86 427,165.04
CO&DS disbueranings wire armings wire armings wire armings wire armings wire armings are armings armings, and armings, and armings arm	Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COB	300,000.00 134,555.00	\$	427,165.04 61.80 7,607.78 76,280.86 427,165.04
CO&DS disbuerantings wire Fund 100 Graceount # 7200/310 3323 For record amprovided in A Fund 210 Draceount # 9200/710 9200/720 9200/730 9210 93322 93326 933	Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/	300,000.00 134,555.00	\$	427,165.04 61.80 7,607.78 76,280.86 427,165.04
CO&DS disbuerantings wire Fund 100 Graceount # 7200/310 Graceount # 7200/310 Graceount # 7200/710 Graceount # 7200/710 Graceount # 7200/720 Graceount # 7200/730 Graceount # 7200	Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COB	300,000.00 134,555.00	\$	427,165.04 61.80 7,607.78 76,280.86 427,165.04
CO&DS disbue earnings wire Fund 100 G Account # 7200/310 3323 Fo record amprovided in AFUND 1000/710 9200/710 9200/730 9210 9322 9326 9322 9326 9322 9326 9322 9326 9322 9326 9322 9326 9322 9326 9322 9326 9322 9326 9322 9326 9322 9326 9322 9326 9322 9326 9322 9326 9322 9326 9322 9326 9322 9322	ORDS disbursements, investment earnings, and treasury fees. Oursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Output Description Professional and Technical Services CO&DS Withheld for Administration COWNER withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Output Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bt service payments, MVLR withheld for debt service, investment direlated fees. Company of the first payable for feet of the first payable feet of the first payable for feet of the first payable for feet of feet of the first payable for feet of the first payable for feet of f	300,000.00 134,555.00	\$	427,165.04 61.80 7,607.78 76,280.86 427,165.04 61.80
CO&DS disbuerantings wire Fund 100 G Account # 7200/310 3323 Fo record amprovided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX Fo record determings, and Reconciliat Beginning fu Plus: CO&DS w Bond into Refunded Premium Less: Principal	Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Dt service payments, MVLR withheld for debt service, investment delated fees. Ition of activity in fund 210, Debt Service: Ind balance as provided in prior school year Withheld Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Dt service payments, MVLR withheld for debt service, investment delated fees. Ition of activity in fund 210, Debt Service: Ind balance as provided in prior school year Withheld Description Descri	300,000.00 134,555.00	\$	427,165.04 61.80 7,607.78 76,280.86 427,165.04 61.80
CO&DS disbuerantings wire Fund 100 G Account # 7200/310 3323 Fo record amprovided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9210 9322 9326 9322 9326 91XX Fo record de earnings, and earnings, and earnings fur Plus: CO&DS was Bond into Refunded Premium Less: Principal Interest of the Premium Less:	Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dates and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Of Set Vital Payable Cowney	300,000.00 134,555.00	\$	427,165.04 61.80 7,607.78 76,280.86 427,165.04 61.80 - - 300,000.00 134,555.00
CO&DS disbuerantings wire Fund 100 G Account # 7200/310 3323 Fo record amprovided in A Fund 210 D Account # 7200/710 7200/720 7200/730 7210 7322 7326 7322 7326 750 record de rearnings, and record de rearnings, and record de remium Less: Principal Interest Dues and	Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Date and Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bon	300,000.00 134,555.00	\$	427,165.04 61.80 7,607.78 76,280.86 427,165.04 61.80 - - 300,000.00 134,555.00
CO&DS disbuerantings wire Fund 100 G Account # 7200/310 3323 Fo record amprovided in A Fund 210 D Account # 7200/710 7200/720 7200/730 7210 7322 7326 7322 7326 7322 7326 7322 7326 7322 7326 7322 7326 7322 7326 7322 7326 7322 7326 7322 7322	Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI B	300,000.00 134,555.00	\$	427,165.04 61.80 7,607.78 76,280.86 427,165.04 61.80
CO&DS disbuerantings wire Fund 100 G Account # 7200/310 3323 Fo record amprovided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX Fo record decearnings, and Plus: CO&DS v Bond interest of the premium Less: Principal Interest of Dues and Payment	Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description SBE/COBI Bonds SBE	300,000.00 134,555.00 279.62	\$	427,165.04 61.80 7,607.78 76,280.86 427,165.04 61.80 - - 300,000.00 134,555.00

is the district's/college's responsibility to reconcile debt service fund balance to this statement.

Credit

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

Entries resulting from bond issuance and refunding:

runu 310 C			
Account #	Capital Projects, COBI Bonds		
11XX	<u>Description</u> Cash	787,064.25	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	5,048.15	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	1,473.80	
9299/891	Discounts on Sale of Bonds	1, 17 3.00	
3711	Sale of Bonds - SBE/COBI Bonds		740,000.00
3791	Premium on Sale of Bonds		53,586.20
	e new money portion of the SBE Capital Outlay Bonds, 2010 Series		33,300.20
	I delivered 10/14/2010.		
•			
	Debt Service Bond Refunding		
Account #	Description		
299/760	Payments to Refunded Bond Escrow Agent	-	
200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable		-
_	or district was not impacted by the issuance of the refunding portion		
of the SBE C	apital Outlay Bonds, 2010 Series A.		
Year-end e	ntries:	<u>Debit</u>	Credit
	Capital Projects, CO&DS		
Account #	Description		
1XX	<u>Description</u> Cash	175,165.78	
200/730		600.05	
321	Dues and Fees (Administrative expense) CO&DS Distributed	000.03	162,549.00
			· ·
325	Interest on Undistributed CO&DS		13,216.83
lo record CC	0&DS disbursements, investment earnings, and treasury fees.		
CO&DS disb	ursement wired on 03/18/2011 and/or 06/28/2011; net interest		
CO&DS disbo earnings wir	ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011.		
CO&DS disbo earnings wir Fund 100 G	ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund		
CO&DS disbo earnings wir Fund 100 G Account #	ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description		
CO&DS disbo earnings wir Fund 100 G Account # V200/310	ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services	17,195.91	
CO&DS disbo earnings wir Fund 100 G Account # 7200/310 8323	ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration	17,195.91	17,195.91
CO&DS disbo earnings wir Fund 100 G Account # 7200/310 8323 Fo record an	ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	17,195.91	17,195.91
CO&DS disbote arnings wire Fund 100 GAccount # C200/310 B323 To record an	ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration	17,195.91	17,195.91
CO&DS disbo earnings wir Fund 100 G Account # 7200/310 8323 To record an provided in A	ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	17,195.91	17,195.91
CO&DS disbuted arrings win Fund 100 GAccount # 7200/310 G323 Fo record an orovided in Fund 210 E	Article XII, Section 9, Subsection (d) of 6/28/2011; net interest and on 6/24/2011. Semeral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.	17,195.91	17,195.91
CO&DS disbuted arrhings wire fund 100 GAccount # C200/310 G323 For record and provided in Account # CAccount #	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds	17,195.91 575,000.00	17,195.91
CO&DS disbuted arrings wire fund 100 GAccount # C200/310 GB	Description CO&DS Withheld for Administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Professional and Technical Services CO&DS Withheld for Administration COMPAN OF THE PROFESSION OF THE PROFESSIO		17,195.91
CO&DS disbored and 100 GACCOUNT # (7200/310) G323 To record and provided in Account # (7200/710) G200/720	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Description Description Description Redemption of Principal	575,000.00	17,195.91
20&DS disbored and 100 GACCOUNT # (200/310 as 23) To record an orovided in Account # (200/710 as 200/720 as 200/730	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Description Redemption of Principal Interest	575,000.00 388,334.63	17,195.91
20&DS disbored and 100 GAccount # (200/310 and 200/310 and 200/710 and 200/710 and 200/720 and 200/730	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Description Redemption of Principal Interest Dues and Fees	575,000.00 388,334.63	17,195.91 966,648.66
20&DS disbored and 100 GAccount # (200/310 and 200/310 and 200/710 and 200/710 and 200/720 and 200/730	Description Note to Subsection (d) of the Florida Constitution. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable	575,000.00 388,334.63	
200&DS disbuted and 100 GACCOUNT # 7200/310 GB323 For record and provided in # 7200/710 GB200/720 GB200/730 GB322 GB326 GBXX	Description Note to Service, SBE/COBI Bonds Description Redemption of Principal Interest Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash	575,000.00 388,334.63	966,648.66
200&DS disbuted and 100 GACCOUNT # 7200/310 GB323 For record and provided in # 7200/710 GB200/720 GB200/730 GB322 GB326 GBXX	Description Note to Service, SBE/COBI Bonds Description Professional and Technical Services CO&DS Withheld for Administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest	575,000.00 388,334.63 632.76 -	966,648.66
20&DS disbuted and 100 Grant # (200/310 Grant)	Description Note to Service, SBE/COBI Bonds Description Redemption of Principal Interest Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash	575,000.00 388,334.63 632.76 -	966,648.66
200&DS disbuted and 100 GACCOUNT # 7200/310 G323 To record an provided in # 7200/710 G200/720 G200/730 G210 G322 G326 G1XX To record departings, an examings, an examings, an examings, an examings with the examings of the examination of th	Description Note to Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Ebt service payments, MVLR withheld for debt service, investment direlated fees.	575,000.00 388,334.63 632.76 -	966,648.66
CO&DS disbored and 100 GACCOUNT # (200/310 GACCOUNT # (200/710 GACCOUNT # (200/710 GACCOUNT # (200/720 GACCOUNT # (200/730 GAC	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Ebt service payments, MVLR withheld for debt service, investment d related fees.	575,000.00 388,334.63 632.76 - 2,821.12	966,648.66 139.85
CO&DS disbored and 100 GACCOUNT # (200/310 GACCOUNT # (200/710 GACCOUNT # (200/710 GACCOUNT # (200/720 GACCOUNT # (200/730 GAC	Description Note to Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Ebt service payments, MVLR withheld for debt service, investment direlated fees.	575,000.00 388,334.63 632.76 - 2,821.12	966,648.66
CO&DS disbored and 100 GACCOUNT # (200/310 B) 323 To record and provided in ACCOUNT # (200/710 B) 200/710 B) 200/720 B) 200/730 B) 210 B) 322 B) 326 B) 1XX To record departings, and Caronings, and Caronings for Plus:	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Determine the service payments, MVLR withheld for debt service, investment d related fees. Sign of activity in fund 210, Debt Service: Indiana Bond Service: Indiana Bond Service of Serv	575,000.00 388,334.63 632.76 - 2,821.12	966,648.66 139.85 224,803.14
CO&DS disbored and 100 GACCOUNT # (200/310 B) COOLED TO B (200/710 B) COOLED TO B (200/720 B) COOLED TO B (200/730 B) COOLED T	Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bbt service payments, MVLR withheld for debt service, investment d related fees. Cion of activity in fund 210, Debt Service: withheld	575,000.00 388,334.63 632.76 - 2,821.12	966,648.66 139.85 224,803.14 966,648.66
CO&DS disbuted and 100 GACCOUNT # 7200/310 G323 To record an provided in # 7200/710 G200/720 G200/730 G210 G322 G326 G1XX To record departments, an execution of the Plus: CO&DS & Bond interest and 100 G200/730	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Obt service payments, MVLR withheld for debt service, investment d related fees. Cion of activity in fund 210, Debt Service: withheld erest (revenue on withheld MVLR)	575,000.00 388,334.63 632.76 - 2,821.12	966,648.66 139.85 224,803.14
CO&DS disbored and 100 GACCOUNT # 7200/310 GB23 For record and provided in ACCOUNT # 7200/710 GB200/720 GB200/730 GB210 GB22 GB326 G	Arricle XII, Section 9, Subsection (d) of the Florida Constitution. Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash but service payments, MVLR withheld for debt service, investment d related fees. Lion of activity in fund 210, Debt Service: Ind balance as provided in prior school year Withheld Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable Co&DS Withheld for SBE/COBI Bonds SBE/COBI Bonds SBE/COBI Bond Interest Cash Substitution of activity in fund 210, Debt Service: Indianal Salance as provided in prior school year Withheld Description Description Description Redemption fees as Article XII, Section of activity in fund 210, Debt Service: Withheld Description De	575,000.00 388,334.63 632.76 - 2,821.12	966,648.66 139.85 224,803.14 966,648.66
CO&DS disbored and 100 GACCOUNT # 7200/310 GB	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Obt service payments, MVLR withheld for debt service, investment d related fees. Cion of activity in fund 210, Debt Service: withheld erest (revenue on withheld MVLR)	575,000.00 388,334.63 632.76 - 2,821.12	966,648.66 139.85 224,803.14 966,648.66
CO&DS disbored and 100 GACCOUNT # 7200/310 GB23 For record and provided in A Fund 210 E GB200/710 GB200/730 GB210 GB22 GB26 GB28 GB28 GB28 GB28 GB28 GB28 GB28 GB28	Arsement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Beneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Ebt service payments, MVLR withheld for debt service, investment d related fees. Cion of activity in fund 210, Debt Service: Ind balance as provided in prior school year Withheld Berest (revenue on withheld MVLR) d bond proceeds In on refunded bonds	575,000.00 388,334.63 632.76 - 2,821.12	966,648.66 139.85 224,803.14 966,648.66 139.85
CO&DS disbored and 100 General	Arsement wired on 03/18/2011 and/or 06/28/2011; net interest ted on 6/24/2011. Beneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Lebt service payments, MVLR withheld for debt service, investment d related fees. Lion of activity in fund 210, Debt Service: Ind balance as provided in prior school year Withheld Berest (revenue on withheld MVLR) d bond proceeds In on refunded bonds Payments	575,000.00 388,334.63 632.76 - 2,821.12	966,648.66 139.85 224,803.14 966,648.66 139.85 - - 575,000.00
CO&DS disbored and 100 General	Arrisement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash but service payments, MVLR withheld for debt service, investment d related fees. Discontinuous for the form of th	575,000.00 388,334.63 632.76 - 2,821.12	966,648.66 139.85 224,803.14 966,648.66 139.85 - - 575,000.00 388,334.63
CO&DS disbored and 100 General	Arsement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Beneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Staticle Service payments, MVLR withheld for debt service, investment d related fees. Scion of activity in fund 210, Debt Service: Ind balance as provided in prior school year Withheld Berest (revenue on withheld MVLR) Description One of the Florida Constitution. Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI	575,000.00 388,334.63 632.76 - 2,821.12	966,648.66 139.85 224,803.14 966,648.66 139.85 - - 575,000.00
CO&DS disbored and searnings wire fund 100 Gaccount # (7200/310) Gas and provided in A (7200/710) Gas and provided in A (7200/710) Gas and provided in A (7200/710) Gas and provided in A (7200/720) Gas and provided in A (7200/730) G	Arsement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Beneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Obt Service payments, MVLR withheld for debt service, investment d related fees. Lion of activity in fund 210, Debt Service: Ind balance as provided in prior school year Withheld Berest (revenue on withheld MVLR) Cobord bond proceeds Cobord on refunded bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Cobord of Activity in fund 210, Debt Service: Indicate the payments of the pay	575,000.00 388,334.63 632.76 - 2,821.12	966,648.66 139.85 224,803.14 966,648.66 139.85 - - 575,000.00 388,334.63
CO&DS disbote earnings wire Fund 100 General Marcount #7200/310 General Marcount #7200/310 General Marcount #7200/710 General Marcount #7200/710 General Marcount #7200/720 General Marcount General Marcoun	Arrisement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Beneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash But service payments, MVLR withheld for debt service, investment d related fees. Bein of activity in fund 210, Debt Service: Ind balance as provided in prior school year Withheld Berest (revenue on withheld MVLR) Debt Service fees on bond interest above) Description fees on refunded bonds (admin and underwriter fees)	575,000.00 388,334.63 632.76 - 2,821.12	966,648.66 139.85 224,803.14 966,648.66 139.85 - - 575,000.00 388,334.63 632.76

is the district's/college's responsibility to reconcile debt service fund balance to this statement.

<u>Credit</u>

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

	ulting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
	apital Projects, COBI Bonds		
ccount # 1XX	<u>Description</u> Cash	_	
200/730	Dues and Fees (Issuance costs - underwriter's discount)	_	
200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
299/891	Discounts on Sale of Bonds	-	
711	Sale of Bonds - SBE/COBI Bonds		-
791	Premium on Sale of Bonds		-
	llege did not participate in the issuance of new bonds during FY		
010-11.			
und 210 D	ebt Service Bond Refunding		
ccount #	<u>Description</u>		
299/760	Payments to Refunded Bond Escrow Agent	-	
200/730 200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
715	Sale of Refunding Bonds		_
792	Premium on Sale of Refunding Bonds		_
210	Accrued Interest Payable		-
he college c	or district was not impacted by the issuance of the refunding		
_	e SBE Capital Outlay Bonds, 2010 Series A.		
ear-end er	ntries:	<u>Debit</u>	<u>Credit</u>
<u>und 360 C</u>	apital Projects, CO&DS		
ccount #	<u>Description</u>		
1XX	Cash Duca and Face (Administrative expanse)	463,400.02	
200/730 321	Dues and Fees (Administrative expense) CO&DS Distributed	751.47	437,180.00
325	Interest on Undistributed CO&DS		16,551.97
323	Due to Other Agencies		10,419.52
o record CC	0&DS disbursements, investment earnings, and treasury fees.		10, 115101
	irsement wired on 03/18/2011 and/or 06/28/2011; net interest		
	ed on 6/24/2011.		
und 100 G	eneral Fund		
ccount #	<u>Description</u>		
200/310	Professional and Technical Services	21,250.50	
323	CO&DS Withheld for Administration		21,250.50
	nounts withheld from MVLR for actual administration fees as		
	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
	ebt Service, SBE/COBI Bonds		
ccount #	<u>Description</u>		
200/710	Redemption of Principal	720,000.00	
200/720 200/730	Interest Dues and Fees	255,708.75 627.27	
200/730 210	Accrued Interest Payable	-	
322	CO&DS Withheld for SBE/COBI Bonds		958,269.36
326	SBE/COBI Bond Interest		138.64
1XX	Cash		17,928.02
	bt service payments, MVLR withheld for debt service, investment I related fees.		
econciliati	on of activity in fund 210, Debt Service:		
	nd balance as provided in prior school year	\$	145,009.56
Plus:	ام ام ما ما عادت		000 300 30
CO&DS v	vithheld erest (revenue on withheld MVLR)		958,269.36 138.6 ²
	I bond proceeds		130.04
	on refunded bonds		_
Less:			
	payments		720,000.00
	expenditure		255,708.75
Duoc and	d fees (fees on bond interest above)		627.27
	s to refunded bonds escrow agent		-
Payments	I food on refunded hands (admin and underwriter food)		
Payments	d fees on refunded bonds (admin and underwriter fees)		127,081.54

is the district's/college's responsibility to reconcile debt service fund balance to this statement.

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

Entries resulting from bond issuance and refunding:

Fund 310 Capital Projects, COBI Bonds

Description

Account #

11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	1,094,083.12 6,992.37	
9299/891 D 3711 3791 Refers to the ne A, dated and de	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 w money portion of the SBE Capital Outlay Bonds, 2010 Series livered 10/14/2010.	2,041.41 -	1,025,000.00 78,116.90
	t Service Bond Refunding		
9299/760 P 9200/730 D	Description Descri	- - -	- - -
_	istrict was not impacted by the issuance of the refunding portion all Outlay Bonds, 2010 Series A.		
Year-end entri	ies:	<u>Debit</u>	<u>Credit</u>
Fund 360 Capi	ital Projects, CO&DS		
11XX C	<u>Description</u> Cash Dues and Fees (Administrative expense) CO&DS Distributed	126,039.02 492.63	115,681.00
CO&DS disburse earnings wired of Fund 100 Gen	<u>eral Fund</u>		10,850.65
7200/310 F 3323 To record amou	Description Professional and Technical Services CO&DS Withheld for Administration Ints withheld from MVLR for actual administration fees as Cle XII, Section 9, Subsection (d) of the Florida Constitution.	14,302.50	14,302.50
Fund 210 Deb	t Service, SBE/COBI Bonds		
9200/710 F 9200/720 I 9200/730 D	Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable	555,000.00 259,895.11 539.07	
3322 3326 11XX C To record debt s	CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash service payments, MVLR withheld for debt service, investment	8,201.14	823,516.17 119.15
earnings, and re			
	of activity in fund 210, Debt Service: balance as provided in prior school year		\$ 141,432.33
CO&DS with Bond interes Refunded bo Premium on	held st (revenue on withheld MVLR) ond proceeds refunded bonds		823,516.17 119.15 - -
Payments to	enditure es (fees on bond interest above) o refunded bonds escrow agent		555,000.00 259,895.11 539.07
Dues and fe Ending fund bala	es on refunded bonds (admin and underwriter fees) ance	-	\$ - 149,633.47

is the district's/college's responsibility to reconcile debt service fund balance to this statement.

<u>Credit</u>

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

Entries resulting from bond issuance and refunding:

Fund 310 Capital Projects, COBI Bonds

	Description 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 e new money portion of the SBE Capital Outlay Bonds, 2010 Series I delivered 10/14/2010.	1,874,818.88 11,904.09 3,475.38	1,745,000.00 145,198.35
Fund 210 D	Pebt Service Bond Refunding		
Account # 9299/760 9200/730 9200/730 3715 3792 2210	Description Payments to Refunded Bond Escrow Agent Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable	- - -	- - -
_	or district was not impacted by the issuance of the refunding portion apital Outlay Bonds, 2010 Series A.		
Year-end e		<u>Debit</u>	Credit
	apital Projects, CO&DS		
Account # 11XX 9200/730 3321	Description Cash Dues and Fees (Administrative expense) CO&DS Distributed	246,207.30 894.52	227,399.00
CO&DS disbue arnings wire	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Oursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund		19,702.82
Account #	Description		
7200/310 3323 To record an	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	29,080.38	29,080.38
•	Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds		
Account #	Description		
9200/710 9200/720	Redemption of Principal Interest	1,055,000.00 612,529.90	
9200/720 9200/730 2210	Dues and Fees Accrued Interest Payable	1,101.17	
3322 3326	CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest		1,682,212.91 243.38
	Cash bt service payments, MVLR withheld for debt service, investment d related fees.	13,825.22	
Reconciliat	ion of activity in fund 210, Debt Service:		
Beginning fu Plus:	nd balance as provided in prior school year		\$ 351,385.53
	withheld erest (revenue on withheld MVLR) d bond proceeds		1,682,212.91 243.38 -
	n on refunded bonds		-
Principal	payments expenditure		1,055,000.00 612,529.90
Dues and	d fees (fees on bond interest above) s to refunded bonds escrow agent		1,101.17
Dues and	d fees on refunded bonds (admin and underwriter fees) balance	-	- \$ 365,210.75

<u>Credit</u>

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

	ulting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
<u>Fund 310 C</u>	Capital Projects, COBI Bonds		
Account #	<u>Description</u>		
<u>11XX</u>	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		_
	ollege did not participate in the issuance of new bonds during FY		
2010-11.			
	Asht Camina Band Bafundina		
	Debt Service Bond Refunding		
Account #	<u>Description</u>	670.042.44	
9299/760	Payments to Refunded Bond Escrow Agent	670,843.44	
200/730	Dues and Fees (Issuance costs - underwriter's discount)	4,187.64	
200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	1,297.92	
3715	Sale of Refunding Bonds		575,000.00
3792	Premium on Sale of Refunding Bonds		93,765.90
2210	Accrued Interest Payable		7,563.10
	s result from the refunding portion of the SBE Capital Outlay Bonds,		
	A, dated 10/14/2010, which refund the 2001 Series A bonds		
naturing in 2	2012 through 2021 and the 2002 Series A bonds maturing in 2013		
hrough 2022	2.		
ear-end e	ntries:	<u>Debit</u>	Credit
		Debit	<u>Ci edit</u>
	Capital Projects, CO&DS		
Account # 1XX	<u>Description</u> Cash	201 650 02	
		301,659.02	
200/730	• • • •	1,247.02	275 420 00
3321	CO&DS Distributed		275,439.00
325	Interest on Undistributed CO&DS		27, 4 67.04
To record CC	0&DS disbursements, investment earnings, and treasury fees.		
CO&DS disbu	ursement wired on 03/18/2011 and/or 06/28/2011; net interest		
earnings wire	ed on 6/24/2011.		
_	General Fund		
Account #	Description		
7200/310	Professional and Technical Services	37,758.27	
3323	CO&DS Withheld for Administration		37,758.27
	nounts withheld from MVLR for actual administration fees as		
provided in A	Article XII, Section 9, Subsection (d) of the Florida Constitution.		
und 210 D	Debt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
9200/710	Redemption of Principal	1,390,000.00	
200/710	Interest	840,184.42	
9200/720	Dues and Fees	1,442.73	
2210 2210	Accrued Interest Payable	7,563.10	
3322	CO&DS Withheld for SBE/COBI Bonds	7,505.10	2 204 020 E4
322 3326	SBE/COBI Bond Interest		2,204,020.54 318.88
	Cash		
1XX To record de			34,850.83
	bt service payments, MVLR withheld for debt service, investment d related fees.		
	ion of activity in fund 210, Debt Service:		
	nd balance as provided in prior school year		\$ 501,708.87
Plus:	911-11		2 22 1 25 5 5
CO&DS v			2,204,020.54
	erest (revenue on withheld MVLR)		318.88
	d bond proceeds		575,000.00
	n on refunded bonds		93,765.90
Less:			
	payments		1,390,000.00
Interest	expenditure		840,184.42
Dues and	d fees (fees on bond interest above)		1,442.73
	s to refunded bonds escrow agent		670,843.44
•	d fees on refunded bonds (admin and underwriter fees)		5,485.56
		_	\$ 466,858.04
Ending fund	Dalalice		

is the district's/college's responsibility to reconcile debt service fund balance to this statement.

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

Entries resulting from bond issuance and refunding:

	Capital Projects, COBI Bonds		
Account #	<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 Co	ollege did not participate in the issuance of new bonds during FY		
2010-11.			
Fund 210 F	Debt Service Bond Refunding		
Account #	Description		
9299/760	Payments to Refunded Bond Escrow Agent		
9299/700	Dues and Fees (Issuance costs - underwriter's discount)	-	
•		-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable		-
_	or district was not impacted by the issuance of the refunding portion apital Outlay Bonds, 2010 Series A.		
Voor ond o	mhuine.	Dahit	Cradit
Year-end e		<u>Debit</u>	<u>Credit</u>
	Capital Projects, CO&DS		
Account #	<u>Description</u>	00.000 ==	
L1XX	Cash	89,028.50	
9200/730	Dues and Fees (Administrative expense)	147.46	
3321	CO&DS Distributed		85,928.00
3325	Interest on the distributed COODS		3,247.96
	Interest on Undistributed CO&DS		3,277.30
			3,247.90
Γo record CC	0&DS disbursements, investment earnings, and treasury fees.		3,247.90
To record CC CO&DS disbu	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest		3,247.50
Fo record CC CO&DS disbuearnings wire	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011.		3,247.30
Fo record CC CO&DS disbuearnings wire Fund 100 G	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund		3,247.30
To record CC CO&DS disbue earnings wire Fund 100 G Account #	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description	2.055.24	3,247.30
Fo record CC CO&DS disblearnings wire Fund 100 G Account # 7200/310	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services	3,966.24	
To record CC CO&DS disblearnings wire Fund 100 G Account # 7200/310 3323	D&DS disbursements, investment earnings, and treasury fees. sursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Seneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	3,966.24	3,966.24
Fo record CC CO&DS disbuearnings wire Fund 100 G Account # 7200/310 3323 Fo record an	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	3,966.24	
Fo record CC CO&DS disbuearnings wire Fund 100 G Account # 7200/310 3323 Fo record an	D&DS disbursements, investment earnings, and treasury fees. sursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Seneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	3,966.24	
Fo record CC CO&DS disble earnings wire Fund 100 G Account # 7200/310 3323 Fo record an	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	3,966.24	
Fo record CCCO&DS disbuerings wire Fund 100 GACCOUNT # 7200/310 B323 Fo record an orovided in AFUND ELLOW EL	D&DS disbursements, investment earnings, and treasury fees. For a sursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. For a sursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. For a sursement wired on 6/24/2011 For a sursement wired on 6/28/2011; net interest ed on 6/24/2011; n	3,966.24	
Fo record CCCO&DS disbuernings wire Fund 100 GACCOUNT # 7200/310 B323 Fo record an orovided in AFUND 210 EACCOUNT #	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description	3,966.24 130,000.00	
Fo record CCCO&DS disbuernings wire Fund 100 GACCOUNT # 7200/310 B323 Fo record an provided in ACCOUNT # 9200/710	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds	·	
Fo record CCCO&DS disbreamings wire Fund 100 GACCOUNT # 7200/310 B323 Fo record and provided in AFUND ENGINEER # 9200/710 B200/720	D&DS disbursements, investment earnings, and treasury fees. Jursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Jeneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal	130,000.00	
Fo record CCCO&DS disbreamings wire Fund 100 GACCOUNT # 7200/310 B323 Fo record and provided in AFUND 100 FUND	D&DS disbursements, investment earnings, and treasury fees. Jursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Jeneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Jounts withheld from MVLR for actual administration fees as a criticle XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees	130,000.00 47,750.00	
Fo record CCCO&DS disbreamings wire Fund 100 GACCOUNT # 7200/310 3323 Fo record an orovided in AFUND 100 GACCOUNT # 9200/710 9200/720 9200/730 9210	D&DS disbursements, investment earnings, and treasury fees. Jursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Jeneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Mounts withheld from MVLR for actual administration fees as a carticle XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable	130,000.00 47,750.00	3,966.24
Fo record CCCO&DS disbuerings wire Fund 100 GACCOUNT # 7200/310 G323 Fo record an orovided in ACCOUNT # 9200/710 G200/720 G200/730 G210 G3322	D&DS disbursements, investment earnings, and treasury fees. Bursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Beneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	130,000.00 47,750.00	3,966.24 174,521.80
To record CC CO&DS disbusterings wire Fund 100 G Account # 7200/310 8323 Fo record and Provided in A Fund 210 E Account # 9200/710 9200/720 9200/730 9210 8322 8326	D&DS disbursements, investment earnings, and treasury fees. Bursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Beneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest	130,000.00 47,750.00	3,966.24 174,521.80 25.25
To record CC CO&DS disbusterings wire Fund 100 G Account # 7200/310 8323 To record and Provided in A Fund 210 E Account # 9200/710 9200/720 9200/730 9210 8322 8326 11XX	Description Nebt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Dues and Fees Accrued Interest Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest CO&DS Withheld for SBE/COBI Bonds CO&DS Withheld for SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash	130,000.00 47,750.00	3,966.24 174,521.80 25.25
To record CCCO&DS disbusterings wire fund 100 GACCOUNT # 7200/310 B323 To record an orovided in A Fund 210 EACCOUNT # 7200/710 B200/720 B2210 B322 B326 B1XX To record de	D&DS disbursements, investment earnings, and treasury fees. Bursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Beneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest	130,000.00 47,750.00	3,966.24 174,521.80 25.25
Fo record CCCO&DS disbuerings wire Fund 100 GACCOUNT # 7200/310 B323 Fo record an orovided in AFUND EACCOUNT # 9200/710 B200/720 B322 B326 B1XX Fo record departings, an examings, an examings, an examings, an examings and examings are examined as a constant and examination and examin	D&DS disbursements, investment earnings, and treasury fees. Bursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Beneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Ebt service payments, MVLR withheld for debt service, investment d related fees.	130,000.00 47,750.00	3,966.24 174,521.80 25.25
Fo record CCCO&DS disbuerings wire Fund 100 GACCOUNT # 7200/310 G323 Fo record and provided in # 7200/710 G200/720 G200/720 G200/730 G210 G322 G326 G1XX Fo record departings, an Reconciliate	Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Set service payments, MVLR withheld for debt service, investment delated fees.	130,000.00 47,750.00 114.24	3,966.24 174,521.80 25.25 3,317.19
Fo record CCCO&DS disbuerings wire Fund 100 G Account # 7200/310 3323 Fo record and Provided in A Fund 210 E Account # 9200/710 9200/730 9210 9322 93326 11XX Fo record departings, and Reconciliate Reconciliate	D&DS disbursements, investment earnings, and treasury fees. Bursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Beneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Ebt service payments, MVLR withheld for debt service, investment d related fees.	130,000.00 47,750.00 114.24	3,966.24 174,521.80 25.25
Fo record CCCO&DS disbuerings wire Fund 100 G Account # 7200/310 3323 Fo record and Provided in A Fund 210 E Account # 9200/710 9200/720 9200/730 9210 9322 93326 11XX Fo record departings, and Reconciliate Beginning fur Plus:	Day Subsursements, investment earnings, and treasury fees. Dursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Description Professional and Technical Services CO&DS Withheld for Administration COWNER WITH For actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Ebt service payments, MVLR withheld for debt service, investment d related fees. Cion of activity in fund 210, Debt Service: Indianal Statistical Service in the survice of the service in the service i	130,000.00 47,750.00 114.24	3,966.24 174,521.80 25.25 3,317.19
Fo record CCCO&DS disbuerings wire Fund 100 G Account # 7200/310 3323 Fo record and Provided in A Fund 210 E Account # 9200/710 9200/720 9200/730 9210 93322 93326 11XX Fo record december of cord	Day Subsursements, investment earnings, and treasury fees. Dursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Description Professional and Technical Services CO&DS Withheld for Administration COWNER WITH For actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Ebt service payments, MVLR withheld for debt service, investment d related fees. Cion of activity in fund 210, Debt Service: Indiana Standard Service withheld	130,000.00 47,750.00 114.24	3,966.24 174,521.80 25.25 3,317.19 28,854.01 174,521.80
Fo record CCCO&DS disbuerings wire Fund 100 GACCOUNT # 7200/310 3323 Fo record and provided in AFUND 100 200/710 2000/720 2000/730 2210 3322 3326 11XX Fo record decemings, and Reconciliate Beginning fur Plus: CO&DS Name	D&DS disbursements, investment earnings, and treasury fees. Dursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Pot service payments, MVLR withheld for debt service, investment deleted fees. Description factivity in fund 210, Debt Service:	130,000.00 47,750.00 114.24	3,966.24 174,521.80 25.25 3,317.19
Fo record CCCO&DS disbuerings wire Fund 100 GACCOUNT # 7200/310 3323 Fo record and provided in AFUND EACCOUNT # 9200/710 9200/720 9200/730 9210 9322 9326 9326 9326 9327 9328 9328 9329 9329 9320 9320 9320 9320 9320 9320	Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Set service payments, MVLR withheld for debt service, investment deleted fees. Stion of activity in fund 210, Debt Service: Stion of activity in fund 210, Debt Servi	130,000.00 47,750.00 114.24	3,966.24 174,521.80 25.25 3,317.19 28,854.01 174,521.80
Fo record CCCO&DS disbuerings wire Fund 100 GACCOUNT # 7200/310 3323 Fo record an provided in AF Fund 210 EACCOUNT # 9200/710 9200/720 9200/730 9210 3322 3326 11XX Fo record decearnings, an Reconciliat Beginning fur Plus: CO&DS variable Bond into Refunde Premium	D&DS disbursements, investment earnings, and treasury fees. Dursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Pot service payments, MVLR withheld for debt service, investment deleted fees. Description factivity in fund 210, Debt Service:	130,000.00 47,750.00 114.24	3,966.24 174,521.80 25.25 3,317.19 28,854.01 174,521.80
For record CCCO&DS disbuerings wire Fund 100 GACCOUNT # 7200/310 3323 For record and provided in # 7200/710 7200/720 7200/720 7200/730 7210 73322 750 record decearnings, and record decearnings, and record decearnings for Plus: CO&DS was Bond into Refunde Premium Less:	D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration Description Professional withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Ebt service payments, MVLR withheld for debt service, investment d related fees. Etion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COB	130,000.00 47,750.00 114.24	3,966.24 174,521.80 25.25 3,317.19 28,854.01 174,521.80 25.25
For record CCCO&DS disbuerings wire Fund 100 GACCOUNT # 7200/310 3323 For record and provided in # 9200/710 9200/720 9200/730 9210 3322 3326 11XX For record decearnings, and Reconciliat Beginning fur Plus: CO&DS was Bond interesting and Premium Less: Principal	D&DS disbursements, investment earnings, and treasury fees. Jursement wired on 03/18/2011 and/or 06/28/2011; net interest and on 6/24/2011. Jursemeral Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash abt service payments, MVLR withheld for debt service, investment delated fees. Stion of activity in fund 210, Debt Service: Indicated fees and prior school year Withheld derest (revenue on withheld MVLR) d bond proceeds In on refunded bonds Payments	130,000.00 47,750.00 114.24	3,966.24 174,521.80 25.25 3,317.19 28,854.01 174,521.80
For record CCCO&DS disbuerings wire Fund 100 GACCOUNT # 7200/310 3323 For record and provided in ACCOUNT # 9200/710 9200/720 9200/730 9210 9322 9326 91XX For record decemings, and Reconciliat Beginning fur Plus: CO&DS was Bond into Refunde Premium Less: Principal Interest	D&DS disbursements, investment earnings, and treasury fees. Jursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. June Beneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Ebt service payments, MVLR withheld for debt service, investment d related fees. Lion of activity in fund 210, Debt Service: Ind balance as provided in prior school year Withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds payments expenditure	130,000.00 47,750.00 114.24	3,966.24 174,521.80 25.25 3,317.19 28,854.01 174,521.80 25.25
For record CCCO&DS disbuerings wire Fund 100 GACCOUNT # 7200/310 3323 For record and provided in ACCOUNT # 9200/710 9200/720 9200/730 9210 9322 9326 91XX For record decemings, and Reconciliat Beginning fur Plus: CO&DS was Bond into Refunde Premium Less: Principal Interest	D&DS disbursements, investment earnings, and treasury fees. Jursement wired on 03/18/2011 and/or 06/28/2011; net interest and on 6/24/2011. Jursemeral Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash abt service payments, MVLR withheld for debt service, investment delated fees. Stion of activity in fund 210, Debt Service: Indicated fees and prior school year Withheld derest (revenue on withheld MVLR) d bond proceeds In on refunded bonds Payments	130,000.00 47,750.00 114.24	3,966.24 174,521.80 25.25 3,317.19 28,854.01 174,521.80 25.25 - 130,000.00
Fo record CCCO&DS disbuerings wire Fund 100 G Account # 7200/310 3323 Fo record and provided in A Fund 210 E Account # 9200/710 9200/720 9200/730 9210 93322 93326 91XX Fo record departings, and Reconciliate Beginning fur Plus: CO&DS v Bond interest Principal Interest Dues and	D&DS disbursements, investment earnings, and treasury fees. Jursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. June Beneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Ebt service payments, MVLR withheld for debt service, investment d related fees. Lion of activity in fund 210, Debt Service: Ind balance as provided in prior school year Withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds payments expenditure	130,000.00 47,750.00 114.24	3,966.24 174,521.80
To record CCCO&DS disbuerings wire Fund 100 G Account # 7200/310 3323 To record and provided in A Fund 210 E Account # 9200/720 9200/730 9200/730 9210 3322 3326 11XX To record departings, and Reconciliate Beginning fur Plus: CO&DS variable Bond interest Dues and Payment	D&DS disbursements, investment earnings, and treasury fees. Dursement wired on 03/18/2011 and/or 06/28/2011; net interest and on 6/24/2011. Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Det service payments, MVLR withheld for debt service, investment direlated fees. Discontinuity in fund 210, Debt Service: India balance as provided in prior school year Withheld Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SB	130,000.00 47,750.00 114.24	3,966.24 174,521.80
To record CCCO&DS disbuerings wire Fund 100 G Account # 7200/310 3323 To record and provided in A Fund 210 E Account # 9200/720 9200/730 9210 3322 3326 11XX To record detearnings, and Reconciliate Beginning fur Plus: CO&DS variable Bond interest Dues and Payment	Day of the process of	130,000.00 47,750.00 114.24	3,966.24 174,521.80

is the district's/college's responsibility to reconcile debt service fund balance to this statement.

Credit

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

Entries resulting from bond issuance and refunding:

Account #	<u>Capital Projects, COBI Bonds</u> <u>Description</u>		
11XX	<u>Description</u> 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		_
	ollege did not participate in the issuance of new bonds during FY		
2010-11.	, .gp p		
Fund 210 D	Debt Service Bond Refunding		
Account #	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable		-
_	or district was not impacted by the issuance of the refunding portion apital Outlay Bonds, 2010 Series A.		
Year-end e	ntries:	<u>Debit</u>	<u>Credit</u>
Fund 360 C	Capital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	37,150.61	
9200/730	Dues and Fees (Administrative expense)	117.79	
3321	CO&DS Distributed		34,674.00
3325	Interest on Undistributed CO&DS		2,594.40
	0&DS disbursements, investment earnings, and treasury fees.		
CO&DS dichi			
	ursement wired on 03/18/2011 and/or 06/28/2011; net interest		
earnings wire	ed on 6/24/2011.		
earnings wire Fund 100 G	ed on 6/24/2011. General Fund		
earnings wird Fund 100 G Account #	ed on 6/24/2011. General Fund Description	2 177 26	
earnings wire Fund 100 G Account # 7200/310	ed on 6/24/2011. General Fund Description Professional and Technical Services	3,177.36	2 177 26
earnings wird Fund 100 G <u>Account #</u> 7200/310 3323	ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration	3,177.36	3,177.36
earnings wire Fund 100 G Account # 7200/310 3323 To record an	ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as	3,177.36	3,177.36
earnings wire Fund 100 G Account # 7200/310 3323 To record an	ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.	3,177.36	3,177.36
earnings wire Fund 100 G Account # 7200/310 3323 To record an provided in A	ed on 6/24/2011. Seneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds	3,177.36	3,177.36
earnings wire Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account #	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description		3,177.36
earnings wire Fund 100 G Account # 7200/310 3323 To record an provided in F Fund 210 D Account # 9200/710	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal	120,000.00	3,177.36
earnings wire Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest	120,000.00 56,850.00	3,177.36
earnings wire Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees	120,000.00	3,177.36
earnings wire Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 2210	ed on 6/24/2011. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable	120,000.00 56,850.00	
earnings wire Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 2210 3322	ed on 6/24/2011. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	120,000.00 56,850.00	173,972.82
earnings wire Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 2210 3322 3326	ed on 6/24/2011. Seneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest	120,000.00 56,850.00	173,972.82 25.17
earnings wire Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash	120,000.00 56,850.00	173,972.82
earnings wire Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record de	ed on 6/24/2011. Seneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest	120,000.00 56,850.00	173,972.82 25.17
earnings wire Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record de earnings, an	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash ebt service payments, MVLR withheld for debt service, investment	120,000.00 56,850.00	173,972.82 25.17
earnings wire Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record de earnings, an Reconciliat	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bbt service payments, MVLR withheld for debt service, investment direlated fees.	120,000.00 56,850.00	\$ 173,972.82 25.17 2,965.89
earnings wire Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 E Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record de earnings, an Reconciliat Beginning fu Plus:	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash but service payments, MVLR withheld for debt service, investment d related fees. Sion of activity in fund 210, Debt Service: Indianal Services	120,000.00 56,850.00	\$ 173,972.82 25.17 2,965.89 33,971.25
earnings wire Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 E Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record de earnings, and Reconciliat Beginning fur Plus: CO&DS N	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash but service payments, MVLR withheld for debt service, investment d related fees. Lion of activity in fund 210, Debt Service: Indianal Service and Service of Servi	120,000.00 56,850.00	\$ 173,972.82 25.17 2,965.89 33,971.25 173,972.82
earnings wire Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record de earnings, an Reconciliat Beginning fur Plus: CO&DS or Bond into	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bbt service payments, MVLR withheld for debt service, investment d related fees. Cion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR)	120,000.00 56,850.00	\$ 173,972.82 25.17 2,965.89 33,971.25
earnings wire Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record de earnings, an A Reconciliat Beginning fur Plus: CO&DS variable Bond into Refunde	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bbt service payments, MVLR withheld for debt service, investment d related fees. Cion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds	120,000.00 56,850.00	\$ 173,972.82 25.17 2,965.89 33,971.25 173,972.82
earnings wire Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record de earnings, an A Reconciliat Beginning fur Plus: CO&DS variable Bond into Refunde	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bbt service payments, MVLR withheld for debt service, investment d related fees. Cion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR)	120,000.00 56,850.00	\$ 173,972.82 25.17 2,965.89 33,971.25 173,972.82
earnings wire Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record de earnings, an Reconciliat Beginning fu Plus:	ded on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash but service payments, MVLR withheld for debt service, investment d related fees. Cion of activity in fund 210, Debt Service: Indibalance as provided in prior school year Withheld Berest (revenue on withheld MVLR) Debt Description Bervices Bervice	120,000.00 56,850.00	\$ 173,972.82 25.17 2,965.89 33,971.25 173,972.82 25.17
earnings wire Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record de earnings, an Reconciliat Beginning fu Plus: CO&DS to Bond inte Refunde Premium Less: Principal	ed on 6/24/2011. Seneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash but service payments, MVLR withheld for debt service, investment d related fees. Sion of activity in fund 210, Debt Service: Ind balance as provided in prior school year Withheld Berest (revenue on withheld MVLR) Bed bond proceeds In on refunded bonds Payments	120,000.00 56,850.00	\$ 173,972.82 25.17 2,965.89 33,971.25 173,972.82 25.17 - -
earnings wire Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 E Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record de earnings, an Reconciliat Beginning fu Plus: CO&DS v Bond inte Refunde Premium Less: Principal Interest	ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash but service payments, MVLR withheld for debt service, investment d related fees. Cion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds on or refunded bonds payments expenditure	120,000.00 56,850.00	\$ 173,972.82 25.17 2,965.89 33,971.25 173,972.82 25.17 - - 120,000.00 56,850.00
earnings wire Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 E Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record de earnings, and Reconciliat Beginning fu Plus: CO&DS v Bond inte Refunde Premium Less: Principal Interest Dues and	ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash but service payments, MVLR withheld for debt service, investment d related fees. Cition of activity in fund 210, Debt Service: Ind balance as provided in prior school year Withheld Berest (revenue on withheld MVLR) Debt Service payments Description Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bonds SBE/COBI Bond Interest Cash Debt Service, investment Debt Service: Ind balance as provided in prior school year Withheld Description Descr	120,000.00 56,850.00	\$ 173,972.82 25.17 2,965.89 33,971.25 173,972.82 25.17 - - 120,000.00 56,850.00
earnings wire Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record de earnings, and Reconciliat Beginning fu Plus: CO&DS v Bond inte Refunde Premium Less: Principal Interest Dues and Payment	ed on 6/24/2011. Beneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash but service payments, MVLR withheld for debt service, investment d related fees. Bion of activity in fund 210, Debt Service: Ind balance as provided in prior school year Withheld Berest (revenue on withheld MVLR) Bed bond proceeds In on refunded bonds Payments Payments	120,000.00 56,850.00	\$ 173,972.82 25.17 2,965.89 33,971.25 173,972.82 25.17 - - 120,000.00 56,850.00
earnings wire Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 2210 3322 3326 11XX To record de earnings, an Reconciliat Beginning fu Plus: CO&DS v Bond inte Refunde Premium Less: Principal Interest Dues and Payment	ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash but service payments, MVLR withheld for debt service, investment d related fees. Cition of activity in fund 210, Debt Service: Ind balance as provided in prior school year Withheld Berest (revenue on withheld MVLR) Debt Service payments Description Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bonds SBE/COBI Bond Interest Cash Debt Service, investment Debt Service: Ind balance as provided in prior school year Withheld Description Descr	120,000.00 56,850.00	\$ 173,972.82 25.17 2,965.89 33,971.25 173,972.82

is the district's/college's responsibility to reconcile debt service fund balance to this statement.

<u>Credit</u>

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

Entries resulting from bond issuance and refunding:

Fund 310 C	Capital Projects, COBI Bonds		
· unu bito c			
Account #	<u>Description</u>		
<u>11XX</u>	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 Co	ollege did not participate in the issuance of new bonds during FY		
2010-11.			
<u>Fund 210 D</u>	Debt Service Bond Refunding		
Account #	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable		-
_	or district was not impacted by the issuance of the refunding portion apital Outlay Bonds, 2010 Series A.		
Year-end e	ntries	<u>Debit</u>	Credit
		Denic	<u>Creuit</u>
	Capital Projects, CO&DS		
Account #	<u>Description</u>		
L1XX	Cash	122,644.53	
9200/730	Dues and Fees (Administrative expense)	60.52	
3321	CO&DS Distributed		121,372.00
3325	Interest on Undistributed CO&DS		1,333.05
	0&DS disbursements, investment earnings, and treasury fees.		
To record CC			
To record CC CO&DS disbu	0&DS disbursements, investment earnings, and treasury fees.		
To record CC CO&DS disbu earnings wire	0&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest		
To record CC CO&DS disbuearnings wire Fund 100 G	0&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund		
To record CC CO&DS disbue Parnings wire Fund 100 G Account #	0&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011.	1,848.30	
To record CC CO&DS disbuearnings wire Fund 100 G Account # 7200/310	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services	1,848.30	1,848.30
To record CC CO&DS disbuearnings wire Fund 100 G Account # 7200/310 3323	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration	1,848.30	1,848.30
Fo record CC CO&DS disbuearnings wire Fund 100 G Account # 7200/310 3323 Fo record an	D&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	1,848.30	1,848.30
Fo record CC CO&DS disbue earnings wire Fund 100 G Account # 7200/310 8323 Fo record an provided in A	D&DS disbursements, investment earnings, and treasury fees. Jursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Jeneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.	1,848.30	1,848.30
To record CC CO&DS disbuernings wire Fund 100 G Account # 7200/310 8323 To record an provided in A	D&DS disbursements, investment earnings, and treasury fees. Dursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Description Professional and Technical Services CO&DS Withheld for Administration COUNTY WITH TO THE PROPOSE AND THE PROPOSE A	1,848.30	1,848.30
Fo record CCCO&DS disbuernings wire Fund 100 GACCOUNT # 7200/310 B323 Fo record an orovided in ACCOUNT # Fund 210 EACCOUNT #	D&DS disbursements, investment earnings, and treasury fees. Dursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Description Professional and Technical Services CO&DS Withheld for Administration COUNTY OF THE PROPOSITION CONSTITUTION COUNTY OF THE PROPOSITION CONSTITUTION. Debt Service, SBE/COBI Bonds Description	1,848.30	1,848.30
Fo record CCCO&DS disbuernings wire Fund 100 GACCOUNT # 7200/310 B323 Fo record an orovided in AFUND 210 EACCOUNT # 9200/710	D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration Mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Professional and Technical Services CO&DS Withheld for Administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal	1,848.30	1,848.30
To record CC CO&DS disbuerings wire Fund 100 G Account # 7200/310 8323 To record an provided in A Fund 210 D Account # 9200/710 9200/720	D&DS disbursements, investment earnings, and treasury fees. Jursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Jeneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest	1,848.30 - -	1,848.30
Fo record CC CO&DS disbuerings wire Fund 100 G Account # 7200/310 8323 Fo record and provided in A Fund 210 D Account # 9200/710 9200/720 9200/730	D&DS disbursements, investment earnings, and treasury fees. Jursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Jeneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as a carticle XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees	1,848.30 - - -	1,848.30
Fo record CC CO&DS disbuerings wire Fund 100 G Account # 7200/310 8323 Fo record and provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9210	D&DS disbursements, investment earnings, and treasury fees. Jursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Jeneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable	1,848.30 - - - - -	1,848.30
To record CC CO&DS disbustarnings wire Fund 100 G Account # (200/310 (323) To record an provided in A Fund 210 D (200/710 (200/720 (200/730 (210) (322)	Description Nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Poscription Professional and Technical Services CO&DS Withheld for Administration Counts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	1,848.30 - - - - -	1,848.30
Fo record CCCO&DS disbuerings wire Fund 100 GACCOUNT # 7200/310 8323 Fo record an orovided in ACCOUNT # 9200/710 9200/720 9200/730 9210 8322	D&DS disbursements, investment earnings, and treasury fees. Jursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Jeneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable	1,848.30 - - - -	1,848.30 - -
To record CCCO&DS disbuerings wire Fund 100 GACCOUNT #7200/310 3323 To record an provided in AFUND EACCOUNT #7200/710 9200/720 9200/730 2210 3322 3326 To record de	Description Nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Poscription Professional and Technical Services CO&DS Withheld for Administration Counts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	1,848.30 - - - -	1,848.30 - -
Fo record CCCO&DS disbuerings wire Fund 100 GACCOUNT # 7200/310 3323 Fo record an orovided in AFUND EACCOUNT # 9200/710 9200/720 9200/730 9210 93322 93326 Fo record decemings, and	Description Nebt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Dues and Fees Accrued Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest	1,848.30 - - - -	1,848.30 - -
Fo record CCCO&DS disbuerings wire Fund 100 GACCOUNT # 7200/310 3323 Fo record an provided in ACCOUNT # 9200/710 9200/720 9200/730 9210 9322 93326 Fo record departings, an	Description Redemption of Principal Interest Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues Service Payments, MVLR withheld for debt service, investment developed the payable of the paya	- - - -	1,848.30 - -
Fo record CCCO&DS disbuernings wire Fund 100 GACCOUNT # 7200/310 3323 Fo record an provided in ACCOUNT # 9200/710 9200/720 9200/730 9210 9322 9326 Fo record decearnings, an	Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest	1,848.30 - - - - -	1,848.30 - -
Fo record CCCO&DS disbuerings wire Fund 100 GACCOUNT # 7200/310 3323 Fo record an Provided in AFUND 200/710 200/720 2210 3322 3326 Fo record departings, an Reconciliate Beginning further state of the seconciliate o	Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dies and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dies service payments, MVLR withheld for debt service, investment delated fees. Sign of activity in fund 210, Debt Service: Indiana Service payments and prior school year	- - - -	1,848.30 - - -
Fo record CCCO&DS disbuernings wire Fund 100 G Account # 7200/310 8323 Fo record an orovided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9210 8322 8326 Fo record december or consider of consideration of considerat	Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dies and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dies service payments, MVLR withheld for debt service, investment delated fees. Sign of activity in fund 210, Debt Service: Indiana Service payments and prior school year	- - - -	1,848.30 - - -
Fo record CCCO&DS disbuerings wire Fund 100 G Account # 7200/310 3323 Fo record and Provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9210 93322 93326 Fo record decemings, and Reconciliat Beginning fur Plus: CO&DS v Bond inter Refunde	D&DS disbursements, investment earnings, and treasury fees. Jursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Jeneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Jounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Abt service payments, MVLR withheld for debt service, investment d related fees. Jet of activity in fund 210, Debt Service: Indiana data and prior school year Withheld Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Description Activity in fund 210, Debt Service: The balance as provided in prior school year Withheld Description Redemption of withheld MVLR) Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI B	- - - -	1,848.30 - - - -
Fo record CCCO&DS disbuerings wire Fund 100 G Account # 7200/310 3323 Fo record and provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9210 93322 93326 Fo record decearnings, and provided in Geometria G	D&DS disbursements, investment earnings, and treasury fees. Dursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Description Professional and Technical Services CO&DS Withheld for Administration Dispute Mithheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dispute Service, investment description in the service of the service payments, MVLR withheld for debt service, investment description in the service payments of the service payme	- - - -	1,848.30 - - - - - -
Fo record CCCO&DS disbuerings wire Fund 100 G Account # 7200/310 3323 Fo record and provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9210 93322 93326 Fo record decearnings, and provided in Geometria G	D&DS disbursements, investment earnings, and treasury fees. Jursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Jeneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Jounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Abt service payments, MVLR withheld for debt service, investment d related fees. Jet of activity in fund 210, Debt Service: Indiana data and prior school year Withheld Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Description Activity in fund 210, Debt Service: The balance as provided in prior school year Withheld Description Redemption of withheld MVLR) Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI B	- - - -	1,848.30 - - - - -
For record CCCO&DS disbuerings wire Fund 100 GACCOUNT # 7200/310 3323 For record and provided in AFUND ED ACCOUNT # 9200/710 9200/720 9200/730 9210 93322 93326 For record decearnings, and elearnings, and elearnings are elearnings and elearnings and elearnings and elearnings are elearnings and elearnings and elearnings are elearnings and elearnings and elearnings are elearnings and elearnings are elearnings and elearnings and elearnings are elearnings and elearnings are elearnings and elearnings are elearnings and elearnings are elearnings are elearnings are elearnings and elearnings are elearnings are elearnings are elearnings are elearnings and elearnings are elearnings a	D&DS disbursements, investment earnings, and treasury fees. Jursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Jeneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Jounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Abt service payments, MVLR withheld for debt service, investment d related fees. Jet of activity in fund 210, Debt Service: Indiana data and prior school year Withheld Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Description Activity in fund 210, Debt Service: The balance as provided in prior school year Withheld Description Redemption of withheld MVLR) Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI B	- - - -	1,848.30 - - - - - -
For record CCCO&DS disbuerings wire Fund 100 GACCOUNT # 7200/310 3323 For record and provided in # 7200/710 7200/720 7200/720 7200/730 7210 7322 7326 For record december of the precord december of the precord december of the precord into the premium Less: Principal	D&DS disbursements, investment earnings, and treasury fees. Jursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. June of the description Professional and Technical Services CO&DS Withheld for Administration June of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest SBE/COBI Bo	- - - -	1,848.30 - - - - - - -
For record CCCO&DS disbuerings wire Fund 100 GACCOUNT # 7200/310 3323 For record and provided in # 7200/710 7200/720 7200/730 7210 7322 7326 For record decembers, and reconciliate Beginning fur Plus: CO&DS was Bond into Refunde Premium Less: Principal Interest	Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for Gebt service, investment Dues and Fees Dues and Fees Accrued Interest Dues and Fees Accrued	- - - -	1,848.30 - - - - - - - -
Fo record CCCO&DS disbuerings wire Fund 100 G Account # 7200/310 3323 Fo record and Provided in A Fund 210 D Account # 9200/710 9200/730 9200/730 9210 9322 93326 Fo record decernings, and Reconciliate Beginning fur Plus: CO&DS variable Bond interest Company and Company	Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dies service payments, MVLR withheld for debt service, investment direlated fees. Sign of activity in fund 210, Debt Service: Indib balance as provided in prior school year Withheld Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Sign of activity in fund 210, Debt Service: Indib balance as provided in prior school year Withheld Description Withheld Description Description Description Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bonds SBE/COBI Bond Interest Sign of activity in fund 210, Debt Service: Indiana balance as provided in prior school year Withheld Description Description Description Description Description Redemption of Principal Interest Dues and Fees Accrued	- - - -	1,848.30 - - - - - - - - -
To record CCCO&DS disbuerings wire Fund 100 G Account # 7200/310 3323 To record an orovided in A Fund 210 D Account # 9200/720 9200/730 9210 3322 3326 To record decernings, and Reconciliate Beginning fur Plus: CO&DS variable and premium Less: Principal Interest Dues and Payment	D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration Description Professional section (d) of the Florida Constitution. Description Pescription Professional of Principal Description Professional and Technical Services CO&DS Withheld for Administration Description Description Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Diet service payments, MVLR withheld for debt service, investment direlated fees. Diet of activity in fund 210, Debt Service: Description Description Redemption of Principal Interest Dues and Fees Dues	- - - -	1,848.30 - - - - - - - - -

is the district's/college's responsibility to reconcile debt service fund balance to this statement.

Credit

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

	ulting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
<u>Fund 310 C</u>	apital Projects, COBI Bonds		
Account #	<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 Co 2010-11.	llege did not participate in the issuance of new bonds during FY		
	ebt Service Bond Refunding		
Account #	Description		
9299/760	Payments to Refunded Bond Escrow Agent	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable		-
_	or district was not impacted by the issuance of the refunding portion apital Outlay Bonds, 2010 Series A.		
ear-end e	ntries:	<u>Debit</u>	Credit
- -und 360 C	apital Projects, CO&DS		
Account #	Description		
1XX	Cash	9,881.80	
9200/730	Dues and Fees (Administrative expense)	42.75	
3321	CO&DS Distributed	, 0	8,983.00
3325	Interest on Undistributed CO&DS		941.55
	0&DS disbursements, investment earnings, and treasury fees.		511.55
	ursement wired on 03/18/2011 and/or 06/28/2011; net interest		
	ed on 6/24/2011.		
	eneral Fund		
	<u>Description</u>		
7200/310	Professional and Technical Services	1,118.25	
3323	CO&DS Withheld for Administration		1,118.25
	nounts withheld from MVLR for actual administration fees as		
provided in A	article XII, Section 9, Subsection (d) of the Florida Constitution.		
und 210 D	ebt Service, SBE/COBI Bonds		
Account #	Description		
9200/710	Redemption of Principal	45,000.00	
9200/720	Interest	20,612.50	
200/720	Dues and Fees	42.18	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		64,448.88
3326	SBE/COBI Bond Interest		9.32
1XX	Cash		1,196.48
	bt service payments, MVLR withheld for debt service, investment		, 22
	d related fees.		
- Reconciliat	ion of activity in fund 210, Debt Service:		
Beginning fu	nd balance as provided in prior school year	\$	13,247.55
Plus:	•	•	-
CO&DS v	vithheld		64,448.88
Bond inte	erest (revenue on withheld MVLR)		9.32
	d bond proceeds		-
	on refunded bonds		-
Less:			
Principal	payments		45,000.00
	expenditure		20,612.50
Interest	d fees (fees on bond interest above)		42.18
			_
Dues and	s to refunded bonds escrow agent		
Dues and Payment	s to refunded bonds escrow agent I fees on refunded bonds (admin and underwriter fees)		
Dues and Payment	d fees on refunded bonds (admin and underwriter fees)	<u> </u>	- 12,051.07

is the district's/college's responsibility to reconcile debt service fund balance to this statement.

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

Entries resulting from bond issuance and refunding:

	apital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX 2200/720	Cash Dues and Foos (Issuance costs, underwriter's discount)	-	
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 Co	ollege did not participate in the issuance of new bonds during FY		
2010-11.			
Fund 210 D	ebt Service Bond Refunding		
Account #	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable		-
-	or district was not impacted by the issuance of the refunding portion apital Outlay Bonds, 2010 Series A.		
Year-end e	ntries:	<u>Debit</u>	Cred
Fund 360 C	apital Projects, CO&DS	_ 	
Account #	<u>Description</u>		
11XX	Cash	338,876.10	
9200/730	Dues and Fees (Administrative expense)	1,251.21	
3321	CO&DS Distributed	,	312,568.0
3325	Interest on Undistributed CO&DS		27,559.3
	0&DS disbursements, investment earnings, and treasury fees.		2,,5551
	ursement wired on 03/18/2011 and/or 06/28/2011; net interest		
	ed on 6/24/2011.		
	ed on 6/24/2011. General Fund		
Account #	<u>Description</u>	24 26= 26	
7200/310	Professional and Technical Services	34,365.96	04.555
3323	CO&DS Withheld for Administration		34,365.9
	nounts withheld from MVLR for actual administration fees as		
provided in A	Article XII, Section 9, Subsection (d) of the Florida Constitution.		
Fund 210 D	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
9200/710	Redemption of Principal	1,335,000.00	
9200/720	Interest	640,562.50	
9200/730	Dues and Fees	1,272.61	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		1,944,130.1
3326	SBE/COBI Bond Interest		281.2
11XX	Cash		32,423.0
	bt service payments, MVLR withheld for debt service, investment		, ·
	d related fees.		
	ion of activity in fund 210, Debt Service:		
	nd balance as provided in prior school year		\$ 364,013.3
Plus:			•
CO&DS v	vithheld		1,944,130.1
	erest (revenue on withheld MVLR)		281.2
Bond inte	d bond proceeds		-
	on refunded bonds		-
Refunde			
Refunde			1,335,000.0
Refunde Premium Less:	payments		
Refunded Premium Less: Principal	payments expenditure		
Refunded Premium Less: Principal Interest	expenditure		640,562.5
Refunded Premium Less: Principal Interest Dues and	expenditure d fees (fees on bond interest above)		
Refunder Premium Less: Principal Interest Dues and Payment	expenditure d fees (fees on bond interest above) s to refunded bonds escrow agent		640,562.5
Refunder Premium Less: Principal Interest Dues and Payment	expenditure d fees (fees on bond interest above) ss to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees)	-	640,562.5

is the district's/college's responsibility to reconcile debt service fund balance to this statement.

08/02/2011

<u>Credit</u>

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

Entries resulting from bond issuance and refunding:

<u>Fund 310 C</u>	apital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
200/730	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 Co	ollege did not participate in the issuance of new bonds during FY		
2010-11.			
	Debt Service Bond Refunding		
<u>Account #</u> 9299/760	Description Payments to Refunded Rend Eccrew Agent		
9299/760 9200/730	Payments to Refunded Bond Escrow Agent Dues and Escro (Issuence sects, underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
-	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715 2702	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable		-
_	or district was not impacted by the issuance of the refunding portion apital Outlay Bonds, 2010 Series A.		
ear-end e	ntries:	<u>Debit</u>	Credi
	apital Projects, CO&DS	Debit	<u>Ci Gui</u>
Account #	<u>Description</u>	66 070 00	
11XX	Cash Dues and Foos (Administrative expense)	66,879.00	
9200/730	Dues and Fees (Administrative expense)	106.30	CA CAA 0
3321	CO&DS Distributed		64,644.00
3325	Interest on Undistributed CO&DS		2,341.30
			•
To record CC	0&DS disbursements, investment earnings, and treasury fees.		•
Γο record CC CO&DS disbι	0&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest		,
To record CC CO&DS disbu	0&DS disbursements, investment earnings, and treasury fees.		,
Fo record CC CO&DS disbuearnings wire	0&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest		,
To record CC CO&DS disbuearnings wire Fund 100 G	0&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011.		,
To record CC CO&DS disbuearnings wire Fund 100 G Account #	0&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011.	2,984.16	,
Fo record CC CO&DS disbuearnings wire Fund 100 G Account # 7200/310	0&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. ieneral Fund Description	2,984.16	2,984.10
Fo record CC CO&DS disbuearnings wire Fund 100 G Account # 7200/310 3323	0&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services	2,984.16	
Fo record CC CO&DS disbuearnings wire Fund 100 G Account # 7200/310 3323 Fo record am	0&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. General Fund Description Professional and Technical Services CO&DS Withheld for Administration	2,984.16	
Fo record CC CO&DS disbuearnings wire Fund 100 G Account # 7200/310 8323 Fo record am provided in A	D&DS disbursements, investment earnings, and treasury fees. Jursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Jeneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.	2,984.16	
To record CC CO&DS disbuernings wire Fund 100 G Account # 7200/310 8323 To record amorovided in A Fund 210 D	D&DS disbursements, investment earnings, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration Counts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Professional and Technical Services CO&DS Withheld for Administration COUNTY OF THE PROFESSIONAL SERVICES AND ACTUAL SERVI	2,984.16	
Fo record CC CO&DS disbuernings wire Fund 100 G Account # 7200/310 8323 Fo record amorovided in A Fund 210 D Account #	Description Professional and Technical Services CO&DS Withheld for Administration Prounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Professional and Technical Services CO&DS Withheld for Administration Professional from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Description	·	
Fo record CC CO&DS disbuernings wire Fund 100 G Account # 7200/310 8323 Fo record amorovided in A Fund 210 D Account # 9200/710	Description Owners withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal	90,000.00	
Fo record CC CO&DS disbuearnings wire Fund 100 G Account # 7200/310 8323 Fo record amorovided in A Fund 210 D Account # 9200/710	D&DS disbursements, investment earnings, and treasury fees. Jursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Jeneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Jebt Service, SBE/COBI Bonds Description Redemption of Principal Interest	90,000.00 43,400.00	
Fo record CC CO&DS disbuerings wire Fund 100 G Account # 7200/310 3323 Fo record amorovided in A Fund 210 D Account # 9200/710 9200/720	Description nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest Dues and Fees	90,000.00	
Fo record CC CO&DS disbuerings wire Fund 100 G Account # 7200/310 8323 Fo record amorovided in A Fund 210 D Account # 9200/710 9200/720 9200/730	Description nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable	90,000.00 43,400.00	2,984.10
Fo record CC CO&DS disbuernings wire Fund 100 G Account # 7200/310 8323 Fo record amorovided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9210 8322	Description nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds	90,000.00 43,400.00	2,984.10 131,316.0
To record CC CO&DS disbustarnings wire Fund 100 G Account # (200/310 (323) To record amorovided in A Fund 210 D (200/710 (200/720 (200/730 (210) (322) (326)	Description Nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest	90,000.00 43,400.00	2,984.10 131,316.0 19.00
To record CC CO&DS disbustarnings wire Fund 100 G ACCOUNT # (200/310 (323) To record amprovided in A Fund 210 D (200/710 (200/720 (200/730 (210) (322) (326) (1XX)	Description Nebt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest CO&DS Withheld for SBE/COBI Bonds CO&DS Withheld for SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash	90,000.00 43,400.00	2,984.10 131,316.0
To record CC CO&DS disbustarnings wire Fund 100 G Account # 7200/310 8323 To record amprovided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9210 9322 9326 91XX To record de	Description Obstricted XII, Section 9, Subsection (d) of the Florida Constitution. Description Professional and Technical Services CO&DS Withheld for Administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bt service payments, MVLR withheld for debt service, investment	90,000.00 43,400.00	2,984.10 131,316.0 19.00
Fo record CCCO&DS disbuerings wire Fund 100 GACCOUNT #7200/310 B3323 Fo record amprovided in AFUND 1000/710 B200/710 B3322 B3326 B1XX Fo record decembers, and approvided in AFUND 1000/730 B3322 B3326 B1XX Fo record decembers, and approvided in AFUND 1000/730 B3322 B3326 B1XX	Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Co&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Cowners Description Redemption of Principal CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash	90,000.00 43,400.00	2,984.10 131,316.0 19.00
Fo record CCCO&DS disbuerings wire Fund 100 G Account # 7200/310 3323 Fo record amorovided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX Fo record departings, and	Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Dt service payments, MVLR withheld for debt service, investment delated fees. Sign of activity in fund 210, Debt Service:	90,000.00 43,400.00 85.96	2,984.10 131,316.04 19.00 2,150.9
Fo record CCCO&DS disbuerings wire Fund 100 GACCOUNT # 7200/310 B323 Fo record amprovided in AFUND 1000/710 B200/720 B200/720 B322 B326 B1XX Fo record departings, and Reconciliate Beginning fu	Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Co&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Cowners Description Redemption of Principal CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash	90,000.00 43,400.00 85.96	2,984.10 131,316.0 19.00
Fo record CCCO&DS disbuerings wire Fund 100 G Account # 7200/310 3323 Fo record amprovided in A Fund 210 D Account # 9200/710 9200/730 9210 3322 3326 11XX Fo record decemnings, and Reconciliat Beginning fur Plus:	Description Redemption of Principal Interest Dues and Fees Accrued Interest Push Accrued Interest Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Interest Cash Descriptio	90,000.00 43,400.00 85.96	2,984.10 131,316.04 19.00 2,150.9
Fo record CCCO&DS disbuerings wire Fund 100 GACCOUNT # 7200/310 3323 Fo record amprovided in AFUND 1000/710 9200/720 9200/730 9210 3322 3326 11XX Fo record december of record december	Description Redemption of Principal Interest Dues and Fees Accrued Interest Push Accrued Interest Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption of Principal Interest Cash Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption of Principal Interest Cash Description Redemp	90,000.00 43,400.00 85.96	2,984.10 131,316.04 19.00 2,150.9 \$ 24,286.43 131,316.04
Fo record CCCO&DS disbuerings wire Fund 100 G Account # 7200/310 8323 Fo record amprovided in AF Fund 210 D Account # 9200/710 9200/720 9200/730 9210 8322 8326 9326 9327 9328 9328 9329 9329 9329 9320 9320 9320 9320 9320	Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash But service payments, MVLR withheld for debt service, investment deletated fees. Ition of activity in fund 210, Debt Service: In delance as provided in prior school year Withheld Berest (revenue on withheld MVLR)	90,000.00 43,400.00 85.96	2,984.10 131,316.04 19.00 2,150.9
Fo record CCCO&DS disbuerings wire Fund 100 G Account # 7200/310 3323 Fo record amorovided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX Fo record decemnings, and Reconciliat Beginning fu Plus: CO&DS v Bond inter	Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bo	90,000.00 43,400.00 85.96	2,984.10 131,316.04 19.00 2,150.9 \$ 24,286.43 131,316.04
Fo record CCCO&DS disbuerings wire Fund 100 GACCOUNT # 7200/310 3323 Fo record amprovided in AFUND PACCOUNT # 9200/710 9200/720 9200/730 9210 3322 3326 911XX Fo record departments, and Reconciliat Beginning fur Plus: CO&DS was Bond into Refunded Premium	Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash But service payments, MVLR withheld for debt service, investment deletated fees. Ition of activity in fund 210, Debt Service: In delance as provided in prior school year Withheld Berest (revenue on withheld MVLR)	90,000.00 43,400.00 85.96	2,984.10 131,316.04 19.00 2,150.9 \$ 24,286.43 131,316.04
Fo record CCCO&DS disbuerings wire Fund 100 G Account # 7200/310 8323 Fo record amprovided in Account # 9200/710 9200/720 9200/730 9210 8322 8326 91XX Fo record decemings, and Reconciliat Beginning fu Plus: CO&DS v Bond inter Refunded Premium Less:	ORDS disbursements, investment earnings, and treasury fees. Oursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Output Description Professional and Technical Services CO&DS Withheld for Administration COWNER withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash bt service payments, MVLR withheld for debt service, investment d related fees. Dion of activity in fund 210, Debt Service: Ind balance as provided in prior school year Withheld Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds S	90,000.00 43,400.00 85.96	2,984.10 131,316.0- 19.00 2,150.9 \$ 24,286.4 131,316.0- 19.00
For record CCCO&DS disbuerings wire Fund 100 GACCOUNT # 7200/310 B323 For record amprovided in AFUND PACCOUNT # 9200/710 B200/720 B200/730 B210 B322 B326 B1XX For record determings, and Reconciliate Beginning fur Plus: CO&DS was Bond into Refunded Premium Less: Principal	ORDS disbursements, investment earnings, and treasury fees. Oursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Outside on 6/24/201	90,000.00 43,400.00 85.96	2,984.10 131,316.0- 19.00 2,150.9 \$ 24,286.4: 131,316.0- 19.00
To record CCCO&DS disbustantings wire Fund 100 GCCOUNT # 7200/310 GS23 To record amorovided in A Fund 210 DCCCOUNT # 7200/710 GS20/730 GS210 GS22 GS26 GS26 GS26 GS26 GS26 GS26 GS26	Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dates and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Order Service payments, MVLR withheld for debt service, investment deplaced fees. It is not activity in fund 210, Debt Service: In deal balance as provided in prior school year Withheld Description Order Service O	90,000.00 43,400.00 85.96	2,984.10 131,316.04 19.00 2,150.9 \$ 24,286.43 131,316.04 19.00 - - 90,000.00 43,400.00
Fo record CCCO&DS disbuerings wire Fund 100 G Account # 7200/310 3323 Fo record amprovided in AF Fund 210 D Account # 7200/720 7200/720 7200/730 7210 7322 7326 750 record decembers, and Reconciliate Reginning fu Plus: CO&DS v Bond interest of Dues and	Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Date and Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bon	90,000.00 43,400.00 85.96	2,984.10 131,316.0- 19.00 2,150.9 \$ 24,286.4: 131,316.0- 19.00
Fo record CCCO&DS disbuerings wire Fund 100 G Account # 7200/310 3323 Fo record amprovided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX Fo record decemnings, and Reconciliate Beginning fur Plus: CO&DS v Bond interest of the companyment CO&DS v Bould interest of the companyment C	Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Dt service payments, MVLR withheld for debt service, investment delated fees. Ition of activity in fund 210, Debt Service: Ind balance as provided in prior school year Withheld Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Description Cowney	90,000.00 43,400.00 85.96	2,984.10 131,316.04 19.00 2,150.9 \$ 24,286.43 131,316.04 19.00 - - 90,000.00 43,400.00
To record CCCO&DS disbuerings wire Fund 100 G Account # 7200/310 3323 To record amprovided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9210 3322 3326 11XX To record decearnings, and Reconciliat Beginning fu Plus: CO&DS v Bond interest of the companyment CO&DS and companyment	Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Dt service payments, MVLR withheld for debt service, investment d related fees. Cox DS Withheld for SBE/COBI Bonds Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable CO&DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Dt service payments, MVLR withheld for debt service, investment d related fees. Ition of activity in fund 210, Debt Service: Ind balance as provided in prior school year Withheld Description Redemption of Principal Interest Dues and Fees Accrued Interest Payable Cox DS Withheld for SBE/COBI Bonds SBE/COBI Bond Interest Cash Dt service payments, MVLR withheld for debt service, investment d related fees. Ition of activity in fund 210, Debt Service: Ind balance as provided in prior school year Withheld Description Redemption of Principal Description R	90,000.00 43,400.00 85.96	2,984.10 131,316.04 19.00 2,150.9 24,286.4 131,316.04 19.00 - - 90,000.00 43,400.00 85.90

is the district's/college's responsibility to reconcile debt service fund balance to this statement.

Credit

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

Entries res	ulting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
Fund 310 C	apital Projects, COBI Bonds		
Account #	<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 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	
3791	Premium on Sale of Bonds		-
	ollege did not participate in the issuance of new bonds during FY		
2010-11.	mege and not participate in the issuance of new bonds during in		
Fund 210 D	ebt Service Bond Refunding		
Account #	<u>Description</u>		
9299/760	Payments to Refunded Bond Escrow Agent	-	
200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable		-
_	or district was not impacted by the issuance of the refunding portion apital Outlay Bonds, 2010 Series A.		
ear-end e		<u>Debit</u>	Credit
	apital Projects, CO&DS	Debit	<u>Credit</u>
Account #	Description		
1XX	Cash	95,979.86	
200/730	Dues and Fees (Administrative expense)	136.30	
3321	CO&DS Distributed		93,114.00
325	Interest on Undistributed CO&DS		3,002.16
o record CC	0&DS disbursements, investment earnings, and treasury fees.		•
	ursement wired on 03/18/2011 and/or 06/28/2011; net interest		
earnings wire	ed on 6/24/2011.		
	General Fund		
	<u>Description</u>	0 = 40 ==	
200/310	Professional and Technical Services	3,563.55	2 562 55
323 o record an	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as		3,563.55
	Article XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds		
Account # 9200/710	<u>Description</u> Redemption of Principal	105,000.00	
9200/710	Interest	38,500.00	
200/720	Dues and Fees	92.23	
2210	Accrued Interest Payable	-	
322	CO&DS Withheld for SBE/COBI Bonds		140,892.47
326	SBE/COBI Bond Interest		20.38
.1XX	Cash		2,679.38
	bt service payments, MVLR withheld for debt service, investment		
	d related fees.		
	ion of activity in fund 210, Debt Service: nd balance as provided in prior school year	\$	23,809.17
Plus:	na balance as provided in prior scribor year	Ф	23,003.17
CO&DS v			140,892.47
	erest (revenue on withheld MVLR)		20.38
	d bond proceeds		-
_	on refunded bonds		-
Less:			105 000 00
	payments		105,000.00
	expenditure		38,500.00
	d fees (fees on bond interest above)		92.23
	s to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees)		- -
			24 420 70
Ending fund	balance	\$	21,129.79

is the district's/college's responsibility to reconcile debt service fund balance to this statement.

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

	ulting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
Fund 310 C	apital Projects, COBI Bonds		
Account #	Description		
L1XX	Cash	-	
200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
District or Co	llege did not participate in the issuance of new bonds during FY		
2010-11.			
	ebt Service Bond Refunding		
Account #	Description		
299/760	Payments to Refunded Bond Escrow Agent	-	
200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable		-
_	or district was not impacted by the issuance of the refunding portion apital Outlay Bonds, 2010 Series A.		
ear-end e	ntries:	<u>Debit</u>	Credit
und 360 C	apital Projects, CO&DS		
Account #	<u>Description</u>		
1XX	Cash	104,073.51	
200/730	Dues and Fees (Administrative expense)	77.02	
321	CO&DS Distributed		102,454.00
325	Interest on Undistributed CO&DS		1,696.53
			1,090.33
	0&DS disbursements, investment earnings, and treasury fees.		
	ursement wired on 03/18/2011 and/or 06/28/2011; net interest		
_	ed on 6/24/2011.		
und 100 G	<u>leneral Fund</u>		
Account #	<u>Description</u>		
200/310	Professional and Technical Services	2,102.79	
323	CO&DS Withheld for Administration		2,102.79
To record am	nounts withheld from MVLR for actual administration fees as		
rovided in A	article XII, Section 9, Subsection (d) of the Florida Constitution.		
	ebt Service, SBE/COBI Bonds		
Account #	Description		
		25 000 00	
200/710	Redemption of Principal	25,000.00	
200/720	Interest Sugar Sug	11,250.00	
200/730	Dues and Fees	23.32	
2210	Accrued Interest Payable	-	
3322	CO&DS Withheld for SBE/COBI Bonds		35,629.56
326	SBE/COBI Bond Interest		5.15
.1XX	Cash		638.61
	bt service payments, MVLR withheld for debt service, investment		
earnings, and	d related fees.		
	ion of activity in fund 210, Debt Service:		
<u>Reconciliat</u>	nd balance as provided in prior school year	\$	7,694.75
Beginning fu	F 7		
Beginning fu Plus:			
Beginning fu Plus: CO&DS v	vithheld		
Beginning fu Plus: CO&DS v Bond inte	vithheld erest (revenue on withheld MVLR)		
Beginning fu Plus: CO&DS v Bond inte	vithheld		
Beginning fu Plus: CO&DS v Bond into Refunded	vithheld erest (revenue on withheld MVLR)		
Beginning fu Plus: CO&DS v Bond into Refunded	vithheld erest (revenue on withheld MVLR) d bond proceeds		
Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less:	vithheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds		5.15 - -
Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal	vithheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments		5.15 - - 25,000.00
Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal Interest of	vithheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure		5.15 - - 25,000.00 11,250.00
Beginning fur Plus: CO&DS v Bond into Refunded Premium Less: Principal Interest of Dues and	vithheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure d fees (fees on bond interest above)		5.15 - - 25,000.00 11,250.00
Beginning fur Plus: CO&DS v Bond into Refunded Premium Less: Principal Interest of Dues and Payment	withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure d fees (fees on bond interest above) s to refunded bonds escrow agent		35,629.56 5.15 - - 25,000.00 11,250.00 23.32
Beginning fur Plus: CO&DS v Bond into Refunded Premium Less: Principal Interest of Dues and Payment	withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure d fees (fees on bond interest above) s to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees)		5.15 - - 25,000.00 11,250.00

is the district's/college's responsibility to reconcile debt service fund balance to this statement.

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

<u>Debit</u>

Credit

Entries resulting from bond issuance and refunding:

Fund 7 - Unexpended Plant

Account #	<u>expended Plant</u>		
Account #	<u>Description</u>		
<u>11XX</u>	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		-
District on Co	Premium on Sale of Bonds		-
	llege did not participate in the issuance of new bonds during FY		
2010-11.			
<u>Fund 8 - Re</u>	tirement of Indebtedness		
Account #	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable		-
The college of	r district was not impacted by the issuance of the refunding portion		
_	pital Outlay Bonds, 2010 Series A.		
		p.1.9	O
Year-end e		<u>Debit</u>	<u>Credit</u>
	expended Plant		
Account #	<u>Description</u>		
10100	Cash - Cash Disbursements	243,709.24	
64500	Other Services (Admin Charges - State Treasury)	515.09	222 070 00
42210 48100	Revenue - License Tag Fees Appropriation (MVLR)	\\/ithhald\	232,879.00
48100	Revenue - Interest and Divendends (Interest Earned on MVLR Due to Other Agencies	vviu ii ieiū)	11,345.33
To record C	O&DS disbursements, investment earnings, and treasury fees.		
	ursement wired on 03/18/2011 and/or 06/28/2011; net interest		
	ed on 6/24/2011.		
_	rrent Funds - Unrestricted		
Account #	Description		
64500	Other Services (Admin Charges - DOE)	7,746.00	
42210	Revenue - License Tag Fees Appropriation (MVLR)	,	7,746.00
	ounts withheld from MVLR for actual administration fees as		•
provided in A	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
Fund 8 - Re	tirement of Indebtedness		
Account #	Description		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	210,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	71,262.50	
	Other Services (Admin Charges - SBA)	180.52	
6 4 500			
64500	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVLR)	<u>-</u>	
42210 48100	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interes	t Earnings)	39.90
42210 48100 102XX	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interes Investments - Cash Equivalent (SBA)	- st Earnings)	39.90
42210 48100 102XX To record de	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interes Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment	t Earnings)	275,775.38 39.90 5,627.74
42210 48100 102XX To record de	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interes Investments - Cash Equivalent (SBA)	t Earnings)	39.90
42210 48100 102XX To record de earnings, and	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interes Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment d related fees. Ion of activity in Fund 8 - Retirement of Indebtedness:	t Earnings)	39.90 5,627.74
42210 48100 102XX To record de earnings, and Reconciliat Beginning fur Plus:	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interes Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment I related fees. I related fees. I related fees - Retirement of Indebtedness: and balance as provided in prior school year	et Earnings)	\$ 39.90 5,627.74 33,013.95
42210 48100 102XX To record de earnings, and Reconciliat Beginning fui Plus: Revenue	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interes Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment if related fees. Ion of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year - License Tag Fees Appropriation (MVLR)	t Earnings)	\$ 39.90 5,627.74 33,013.95 275,775.38
42210 48100 102XX To record de earnings, and Reconciliat Beginning fui Plus: Revenue Revenue	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment in related fees. Son of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)	t Earnings)	\$ 39.90 5,627.74 33,013.95 275,775.38
42210 48100 102XX To record de earnings, and Reconciliat Beginning fui Plus: Revenue Revenue Refunded	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Investments - Cash Equivalent (SBA) at service payments, MVLR withheld for debt service, investment it related fees. Iden of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) at bond proceeds	et Earnings)	\$ 39.90 5,627.74 33,013.95 275,775.38
Reconciliat Beginning fur Plus: Revenue Revenue Refunded Premium	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment in related fees. Son of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)	et Earnings)	\$ 39.90 5,627.74 33,013.95 275,775.38
42210 48100 102XX To record de earnings, and Reconciliat Beginning fur Plus: Revenue Revenue Refunded Premium Less:	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment is related fees. Identify in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Identify bond proceeds Interest on refunded bonds	et Earnings)	\$ 39.90 5,627.74 33,013.95 275,775.38 39.90 -
42210 48100 102XX To record de earnings, and Reconciliat Beginning fur Plus: Revenue Revenue Refunded Premium Less: Payment	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment is related fees. Identify in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Identify bond proceeds Interest on Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) Interest on Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) Interest on Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) Interest on Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings)	t Earnings)	\$ 39.90 5,627.74 33,013.95 275,775.38 39.90 - - 210,000.00
42210 48100 102XX To record de earnings, and Reconciliat Beginning fur Plus: Revenue Revenue Refunded Premium Less: Payment Interest de 1000	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment is related fees. Ion of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) a bond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds)	t Earnings)	\$ 39.90 5,627.74 33,013.95 275,775.38 39.90 - - 210,000.00 71,262.50
42210 48100 102XX To record de earnings, and Reconciliat Beginning fur Plus: Revenue Revenue Refunded Premium Less: Payment Interest of	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment is related fees. Identify in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Identify bond proceeds Interest on Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) Interest on Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) Interest on Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings) Interest on Tag Fees Appropriation (MVLR) Interest and Divendends (SBA Sinking Fund Interest Earnings)	et Earnings)	\$ 39.90 5,627.74 33,013.95 275,775.38 39.90 - - 210,000.00 71,262.50
42210 48100 102XX To record de earnings, and Reconciliat Beginning fur Plus: Revenue Revenue Refunded Premium Less: Payment Interest of Other Se Payment	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment is related fees. Ion of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) a bond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) rvices (Admin Charges - SBA)	et Earnings)	\$ 39.90

is the district's/college's responsibility to reconcile debt service fund balance to this statement.

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

<u>Debit</u>

Credit

Entries resulting from bond issuance and refunding:

Fund 7 - Unexpended Plant

Account # 11XX	Description 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	- - - -		-
District or Co 2010-11.	Premium on Sale of Bonds ollege did not participate in the issuance of new bonds during FY			-
Fund 8 - Re	etirement of Indebtedness			
Account #	Description Payments to Refunded Bond Escrow Agent Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable	- -		- - -
-	or district was not impacted by the issuance of the refunding portion apital Outlay Bonds, 2010 Series A.			
Year-end e	ntries:	<u>Debit</u>		Credit
Fund 7 - Un	nexpended Plant			
CO&DS disb earnings wire	Description Cash - Cash Disbursements Other Services (Admin Charges - State Treasury) Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVI Due to Other Agencies CO&DS disbursements, investment earnings, and treasury fees. Sursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011.	438,358.65 1,024.19 LR Withheld)		416,824.00 22,558.84
<u>Fund 1 - Cu</u>	<u>ırrent Funds - Unrestricted</u>			
	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) amounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.	15,402.00		15,402.00
Fund 8 - Re	etirement of Indebtedness			
Account # 69000 68530 64500	<u>Description</u> Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable	400,000.00 204,500.00 389.21		
	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Inter Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment d related fees.	est Earnings)		594,573.63 86.02 10,229.56
Reconciliat	ion of activity in Fund 8 - Retirement of Indebtedness:			
Beginning fu Plus:	nd balance as provided in prior school year		\$	98,442.58
Revenue Refunde	e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) d bond proceeds n on refunded bonds			594,573.63 86.02 - -
	of Debt Principle (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA)			400,000.00 204,500.00 389.21
Other Se Payment	s to refunded bonds escrow agent			
Other Se Payment	d fees on refunded bonds (admin and underwriter fees)		_	- 88,213.02

is the district's/college's responsibility to reconcile debt service fund balance to this statement.

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

COLLEGE OF CENTRAL FLORIDA

	lting from bond issuance and refunding:	<u>Debit</u>	Credit
<u> Fund 7 - Un</u>	<u>expended Plant</u>		
Account #	Description		
<u>11XX</u>	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 Col	llege did not participate in the issuance of new bonds during FY		
2010-11.			
Fund 8 - Re	tirement of Indebtedness		
Account #	Description		
tecourie n	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable		-
_	or district was not impacted by the issuance of the refunding sBE Capital Outlay Bonds, 2010 Series A.		
Year-end en	ntries:	<u>Debit</u>	Credit
	expended Plant		<u> </u>
Account #	<u>Description</u>		
10100	Cash - Cash Disbursements	142,344.54	
5 4 500	Other Services (Admin Charges - State Treasury)	249.76	
12210	Revenue - License Tag Fees Appropriation (MVLR)		137,093.00
1 8100	Revenue - Interest and Divendends (Interest Earned on MVLR	R Withheld)	5,501.30
	Due to Other Agencies		
CO&DS disbuearnings wire	CO&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest d on 6/24/2011. rrent Funds - Unrestricted		
Account #	Description Other Services (Admin Charges, DOE)	2.756.00	
64500 1 2210	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	3,756.00	3,756.00
-	ounts withheld from MVLR for actual administration fees as		3,730.00
	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
	tirement of Indebtedness		
Account #	Description		
59000	Payment of Debt Principle (SBE Capital Outlay Bonds)	85,000.00	
58530	Interest on Debt (SBE Capital Outlay Bonds)	26,756.25	
54500	Other Services (Admin Charges - SBA)	71.71	
	Accrued Interest Payable	-	
12210	Revenue - License Tag Fees Appropriation (MVLR)		109,550.94
1 8100	Revenue - Interest and Divendends (SBA Sinking Fund Interest	st Earnings)	15.85
102XX To record del	Investments - Cash Equivalent (SBA)		2,261.17
	ot service payments, MVLR withheld for debt service, investment		
	related fees.		
	on of activity in Fund 8 - Retirement of Indebtedness:		20.000.5
Beginning fun Plus:	nd balance as provided in prior school year	\$	20,289.34
	- License Tag Fees Appropriation (MVLR)		109,550.94
	- Interest and Divendends (SBA Sinking Fund Interest Earnings)		15.85
	bond proceeds		-
	on refunded bonds		-
Less:			
Daymont	of Debt Principle (SBE Capital Outlay Bonds)		85,000.00
	on Debt (SBE Capital Outlay Bonds)		26,756.25
Interest o			71.71
Interest of Other Ser	vices (Admin Charges - SBA)		
Interest of Other Ser Payments	to refunded bonds escrow agent		-
Interest of Other Ser Payments	to refunded bonds escrow agent fees on refunded bonds (admin and underwriter fees)		- - 18,028.17

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

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

CHIPOLA COLLGE

<u>Debit</u>

Credit

Entries resulting from bond issuance and refunding:

Fund 7 - Unexpended Plant

Account #			
Account II	<u>Description</u>		
<u>11XX</u>	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		-
D:	Premium on Sale of Bonds		-
	llege did not participate in the issuance of new bonds during FY		
2010-11.			
<u>Fund 8 - Re</u>	tirement of Indebtedness		
Account #	Description		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable		-
_	or district was not impacted by the issuance of the refunding portion		
of the SBE Ca	apital Outlay Bonds, 2010 Series A.		
Year-end e	ntries:	<u>Debit</u>	<u>Credit</u>
<u> - und 7 - Un</u>	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	13,316.24	
54500	Other Services (Admin Charges - State Treasury)	63.84	44.0=:==
12210	Revenue - License Tag Fees Appropriation (MVLR)	\/; t bbbal=\\	11,974.00
18100	Revenue - Interest and Divendends (Interest Earned on MVLR V Due to Other Agencies	vitnneid)	1,406.08
Γο record (CO&DS disbursements, investment earnings, and treasury fees.		
	ursement wired on 03/18/2011 and/or 06/28/2011; net interest		
	ed on 6/24/2011.		
_	rrent Funds - Unrestricted		
	Description		
Account # 64500	Other Services (Admin Charges - DOE)	1,020.00	
42210	Revenue - License Tag Fees Appropriation (MVLR)	1,020.00	1,020.00
	nounts withheld from MVLR for actual administration fees as		1,020.00
	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
DIOVIDED III F	• • • • • • • • • • • • • • • • • • • •		
	tirement of Indebtedness		
Fund 8 - Re	tirement of Indebtedness Description		
Fund 8 - Re Account #	Description	40.000.00	
Fund 8 - Re Account # 59000	<u>Description</u> Payment of Debt Principle (SBE Capital Outlay Bonds)	40,000.00 16,000.00	
Fund 8 - Re Account # 59000 58530	Description	40,000.00 16,000.00 36.01	
Fund 8 - Re Account # 59000 58530	<u>Description</u> Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	16,000.00	
Fund 8 - Re Account # 59000 58530 54500	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR)	16,000.00 36.01	55,006.43
Fund 8 - Re Account # 59000 58530 64500 42210 48100	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest	16,000.00 36.01	7.96
Fund 8 - Re Account # 59000 58530 54500 42210 48100 102XX	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Investments - Cash Equivalent (SBA)	16,000.00 36.01	7.96
Fund 8 - Re Account # 69000 68530 64500 42210 48100 102XX To record de	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment	16,000.00 36.01	7.96
Fund 8 - Re Account # 59000 58530 54500 42210 48100 102XX Fo record de	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Investments - Cash Equivalent (SBA)	16,000.00 36.01	7.96
Fund 8 - Re Account # 69000 68530 64500 42210 48100 102XX To record de earnings, and	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment	16,000.00 36.01	55,006.43 7.96 1,021.62
Fund 8 - Re Account # 59000 58530 54500 42210 48100 102XX Fo record de earnings, and Reconciliat Beginning fu	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment direlated fees.	16,000.00 36.01 - Earnings)	\$ 7.96 1,021.62
Fund 8 - Re Account # 59000 58530 54500 42210 48100 102XX Fo record de earnings, and Reconciliat Beginning fu Plus:	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment direlated fees. Interest on Debt Principle (SBE Capital Outlay Bonds) Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Investments - Cash Equivalent (SBA) Retirement of SBA Sinking Fund Interest Investment Interest Interest Individual Payable (SBA) Retirement of Indebtedness: Individual Payable (SBE Capital Outlay Bonds) Interest Payable (SBA) Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Investment SBA) Interest Payable (SBA Sinking Fund Interest In	16,000.00 36.01 - Earnings)	\$ 7.96 1,021.62 15,229.33
Account # 59000 58530 54500 42210 48100 102XX Fo record decarnings, and Reconciliat Beginning fu Plus: Revenue	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment direlated fees. ion of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year - License Tag Fees Appropriation (MVLR)	16,000.00 36.01 - Earnings)	\$ 7.96 1,021.62 15,229.33 55,006.43
Fund 8 - Re Account # 59000 58530 54500 42210 48100 L02XX Fo record de earnings, and Reconciliat Beginning fu Plus: Revenue Revenue	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment direlated fees. Interest and Divendends (SBA Sinking Fund Interest Individual Balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)	16,000.00 36.01 - Earnings)	\$ 7.96 1,021.62 15,229.33 55,006.43
Fund 8 - Re Account # 59000 58530 54500 42210 48100 102XX To record de earnings, and Reconciliat Beginning fu Plus: Revenue Revenue Refunded	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment direlated fees. Iden of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Id bond proceeds	16,000.00 36.01 - Earnings)	\$ 7.96 1,021.62 15,229.33 55,006.43
Account # 69000 68530 64500 42210 48100 102XX To record de earnings, and Reconciliat Beginning fu Plus: Revenue Revenue Refunded Premium	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment direlated fees. Interest and Divendends (SBA Sinking Fund Interest Individual Balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)	16,000.00 36.01 - Earnings)	\$ 7.96 1,021.62 15,229.33 55,006.43
Account # 59000 58530 54500 42210 48100 102XX To record de earnings, and Plus: Revenue Revenue Refunded Premium Less:	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment direlated fees. Interest and Divendends (SBA Sinking Fund Interest Indebtedness: Indibalance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Indibalance on refunded bonds	16,000.00 36.01 - Earnings)	\$ 7.96 1,021.62 15,229.33 55,006.43 7.96 -
Account # 59000 58530 54500 42210 48100 102XX To record de earnings, and Plus: Revenue Revenue Refunded Premium Less: Payment	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment direlated fees. Interest and Divendends (SBA Sinking Fund Interest Interest and Divendends (SBA Sinking Fund Interest Interest and Divendends (SBA Sinking Fund Interest Earnings) Interest and Divendends (SBA Sinking Fund Interest Earnings) Interest Debt Principle (SBE Capital Outlay Bonds)	16,000.00 36.01 - Earnings)	\$ 7.96 1,021.62 15,229.33 55,006.43 7.96 - - 40,000.00
Account # 59000 58530 54500 42210 48100 102XX To record de earnings, and Reconciliat Beginning fu Plus: Revenue Revenue Refunded Premium Less: Payment Interest	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment direlated fees. Interest and Divendends (SBA Sinking Fund Interest Interest and Divendends (SBA Sinking Fund Interest Interest and Divendends (SBA Sinking Fund Interest Earnings) Interest and Divendends (SBA Sinking Fund Interest Earnings) Interest Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds)	16,000.00 36.01 - Earnings)	\$ 7.96 1,021.62 15,229.33 55,006.43 7.96 - - 40,000.00 16,000.00
Fund 8 - Re Account # 69000 68530 64500 42210 48100 102XX To record de earnings, and Reconciliat Beginning fu Plus: Revenue Revenue Refunded Premium Less: Payment Interest Other Se	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment direlated fees. Interest and Divendends (SBA Sinking Fund Interest Interest and Balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Industry bond bonds of Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds) Invices (Admin Charges - SBA)	16,000.00 36.01 - Earnings)	\$ 7.96 1,021.62 15,229.33 55,006.43 7.96 - - 40,000.00
Account # 69000 68530 64500 42210 48100 102XX To record de earnings, and Reconciliat Beginning fu Plus: Revenue Revenue Refunded Premium Less: Payment Interest Other Se Payment	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment direlated fees. Interest and Divendends (SBA Sinking Fund Interest Interest and Divendends (SBA Sinking Fund Interest Interest and Divendends (SBA Sinking Fund Interest Earnings) Interest and Divendends (SBA Sinking Fund Interest Earnings) Interest Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds)	16,000.00 36.01 - Earnings)	\$ 7.96 1,021.62 15,229.33 55,006.43 7.96 - - 40,000.00 16,000.00

is the district's/college's responsibility to reconcile debt service fund balance to this statement.

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

DAYTONA STATE COLLEGE

	ılting from bond issuance and refunding: <u>Deb</u>	<u>it</u>	<u>Credit</u>
<u>Fund 7 - Un</u>	expended Plant		
Account #	Description		
<u>11XX</u>	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 Co	lege did not participate in the issuance of new bonds during FY		
2010-11.	3		
Fund 8 - Re	tirement of Indebtedness		
Account #	Description		
	Payments to Refunded Bond Escrow Agent 224,164.	16	
	Dues and Fees (Issuance costs - underwriter's discount) 1,420.		
	Dues and Fees (Issuance costs - bond finance/admin charges) 440.	17	
	Sale of Refunding Bonds		195,000.00
	Premium on Sale of Refunding Bonds		28,227.60
Those anti-	Accrued Interest Payable		2,796.89
	result from the refunding portion of the SBE Capital Outlay Bonds, , dated 10/14/2010, which refund the 2001 Series A bonds		
	012 through 2021 and the 2002 Series A bonds maturing in 2013		
through 2022			
		.i+	٠٠٠ - ١٠٠
Year-end e		<u>ii L</u>	<u>Credit</u>
	expended Plant Description		
<u>Account #</u> 10100	Description Cash - Cash Disbursements 107,639.	33	
64500	Other Services (Admin Charges - State Treasury) 602.		
42210	Revenue - License Tag Fees Appropriation (MVLR)	- •	94,964.00
48100	Revenue - Interest and Divendends (Interest Earned on MVLR Withheld)		13,278.69
	Due to Other Agencies		-
	O&DS disbursements, investment earnings, and treasury fees.		
	ursement wired on 03/18/2011 and/or 06/28/2011; net interest		
-	d on 6/24/2011.		
	rrent Funds - Unrestricted		
Account #	Description Other Services (Admin Charges, DOF)	20	
64500 42210	Other Services (Admin Charges - DOE) 9,066. Revenue - License Tag Fees Appropriation (MVLR)	JU	9,066.00
	ounts withheld from MVLR for actual administration fees as		5,000.00
	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
	tirement of Indebtedness		
Account #	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds) 330,000.	00	
68530	Interest on Debt (SBE Capital Outlay Bonds) 176,106.		
64500	Other Services (Admin Charges - SBA) 327.		
	Accrued Interest Payable 2,796.	39	
42210	Revenue - License Tag Fees Appropriation (MVLR)		500,370.02
	Revenue - Interest and Divendends (SBA Sinking Fund Interest Earnings)		72.39
	Investments - Cash Equivalent (SBA) of service payments, MVLR withheld for debt service, investment		8,788.03
102XX			
102XX To record de	related fees.		
earnings, and	related fees.		
102XX To record de earnings, and Reconciliat	on of activity in Fund 8 - Retirement of Indebtedness:	¢	Q5 7 <i>4</i> 7 15
102XX To record de earnings, and Reconciliat	related fees.	\$	95,242.15
102XX To record de earnings, and Reconciliat Beginning fur Plus: Revenue	on of activity in Fund 8 - Retirement of Indebtedness: nd balance as provided in prior school year - License Tag Fees Appropriation (MVLR)	\$	
To record de earnings, and Reconciliat Beginning fui Plus: Revenue Revenue	on of activity in Fund 8 - Retirement of Indebtedness: Indicate the balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)	\$	500,370.02 72.39
To record de earnings, and Reconciliat Beginning fur Plus: Revenue Revenue Refunded	on of activity in Fund 8 - Retirement of Indebtedness: Indicate the balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) I bond proceeds	\$	500,370.02 72.39 195,000.00
To record de earnings, and Reconciliat Beginning fur Plus: Revenue Revenue Refunded Premium	on of activity in Fund 8 - Retirement of Indebtedness: Indicate the balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)	\$	500,370.02 72.39 195,000.00
To record de earnings, and Reconciliat Beginning fur Plus: Revenue Revenue Refunded Premium Less:	on of activity in Fund 8 - Retirement of Indebtedness: Indicate the balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) I bond proceeds on refunded bonds	\$	500,370.02 72.39 195,000.00 28,227.60
To record de earnings, and Reconciliat Beginning fur Plus: Revenue Revenue Refunded Premium Less: Payment	on of activity in Fund 8 - Retirement of Indebtedness: Indicate the balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) I bond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds)	\$	500,370.02 72.39 195,000.00 28,227.60 330,000.00
To record de earnings, and Reconciliat Beginning fur Plus: Revenue Revenue Refunded Premium Less: Payment Interest de	on of activity in Fund 8 - Retirement of Indebtedness: Indicate the balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) I bond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds)	\$	500,370.02 72.39 195,000.00 28,227.60 330,000.00 176,106.01
To record de earnings, and Reconciliat Beginning fur Plus: Revenue Revenue Refunded Premium Less: Payment Interest of Other Se	on of activity in Fund 8 - Retirement of Indebtedness: Indicate the balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) I bond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) rvices (Admin Charges - SBA)	\$	500,370.02 72.39 195,000.00 28,227.60 330,000.00 176,106.01 327.54
To record de earnings, and Reconciliat Beginning fur Plus: Revenue Revenue Refunder Premium Less: Payment Interest of Other Se Payment	on of activity in Fund 8 - Retirement of Indebtedness: Indicate the balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) I bond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds)	\$	500,370.02 72.39 195,000.00 28,227.60 330,000.00 176,106.01

is the district's/college's responsibility to reconcile debt service fund balance to this statement.

EDISON STATE COLLEGE

<u>Debit</u>

Credit

Entries resulting from bond issuance and refunding:

Fund 7 - Unexpended Plant

<u>11XX</u>	<u>Description</u> 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 Co	ollege did not participate in the issuance of new bonds during FY		
2010-11.	mege and not participate in the issuance of new solids during .		
	etirement of Indebtedness		
Account #	Description Description Description		
	Payments to Refunded Bond Escrow Agent Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable		-
_	or district was not impacted by the issuance of the refunding portion		
	apital Outlay Bonds, 2010 Series A.		
Year-end e		<u>Debit</u>	<u>Credit</u>
	nexpended Plant		
<u>Account #</u> 10100	<u>Description</u> Cash - Cash Disbursements	136,599.20	
64500	Other Services (Admin Charges - State Treasury)	400.18	
42210	Revenue - License Tag Fees Appropriation (MVLR)	100.10	128,185.00
18100	Revenue - Interest and Divendends (Interest Earned on MVLI Due to Other Agencies	R Withheld)	8,814.38
	CO&DS disbursements, investment earnings, and treasury fees. oursement wired on 03/18/2011 and/or 06/28/2011; net interest		
	ed on 6/24/2011		
earnings wire Fund 1 - Cu	urrent Funds - Unrestricted		
Fund 1 - Cu Account #	<u>Irrent Funds - Unrestricted</u> <u>Description</u>		
Fund 1 - Cu Account # 64500	<u>Irrent Funds - Unrestricted</u> <u>Description</u> Other Services (Admin Charges - DOE)	6,018.00	5.040.00
Fund 1 - Cu Account # 64500 42210	<u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	6,018.00	6,018.00
Fund 1 - Cu Account # 64500 42210 To record an	<u>Description</u> Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as	6,018.00	6,018.00
Fund 1 - Cu Account # 64500 42210 To record an provided in A	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.	6,018.00	6,018.00
Fund 1 - Cu Account # 64500 42210 To record am provided in A Fund 8 - Re	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.	6,018.00	6,018.00
Fund 1 - Cu Account # 64500 42210 To record am provided in A Fund 8 - Re Account #	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description		6,018.00
Fund 1 - Cu Account # 64500 42210 To record am provided in A Fund 8 - Re Account # 69000	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Payment of Debt Principle (SBE Capital Outlay Bonds)	155,000.00	6,018.00
Fund 1 - Cu Account # 64500 42210 To record am provided in A Fund 8 - Re Account # 69000 68530	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description		6,018.00
Fund 1 - Cu Account # 64500 42210 To record an provided in A Fund 8 - Re Account # 69000 68530 64500	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable	155,000.00 115,601.25	·
Fund 1 - Cu Account # 64500 42210 To record an provided in A Fund 8 - Re Account # 69000 68530 64500	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Payment of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR)	155,000.00 115,601.25 174.77 -	266,997.05
Fund 1 - Cu Account # 64500 42210 To record and provided in A Fund 8 - Re Account # 69000 68530 64500 42210 48100	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest	155,000.00 115,601.25 174.77 -	266,997.05 38.63
Fund 1 - Cu Account # 54500 42210 Fo record am provided in A Fund 8 - Re Account # 59000 58530 54500 42210 48100 102XX	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Payment of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Investments - Cash Equivalent (SBA)	155,000.00 115,601.25 174.77 -	266,997.05
Fund 1 - Cu Account # 64500 42210 To record am provided in A Fund 8 - Re Account # 69000 68530 64500 42210 48100 102XX To record de	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest	155,000.00 115,601.25 174.77 -	266,997.05 38.63
Fund 1 - Cu Account # 64500 42210 To record am provided in A Fund 8 - Re Account # 69000 68530 64500 42210 48100 102XX To record de earnings, and	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Payment of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Investments - Cash Equivalent (SBA)	155,000.00 115,601.25 174.77 -	266,997.05 38.63
Fund 1 - Cu Account # 64500 42210 Fo record and Provided in A Fund 8 - Re Account # 69000 68530 64500 42210 48100 102XX Fo record de earnings, and	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Payment of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Investments - Cash Equivalent (SBA) Bet service payments, MVLR withheld for debt service, investment direlated fees.	155,000.00 115,601.25 174.77 -	\$ 266,997.05 38.63 3,740.34
Fund 1 - Cu Account # 64500 42210 To record and provided in A Fund 8 - Re Account # 69000 68530 64500 42210 48100 102XX To record de earnings, and Reconciliat Beginning fu Plus: Revenue	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Patirement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Investments - Cash Equivalent (SBA) Obt service payments, MVLR withheld for debt service, investment d related fees. Sion of activity in Fund 8 - Retirement of Indebtedness: Ind balance as provided in prior school year	155,000.00 115,601.25 174.77 -	\$ 266,997.05 38.63 3,740.34 78,102.38 266,997.05
Account # 64500 fo record and provided in Account # 69000 68530 64500 fo record decord # 69000 forecord # 69000 forecord # 69000 forecord decord forecord decord # 69000 forecord decord forecord forecord decord # 69000 forecord decord forecord foreco	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Payment of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Investments - Cash Equivalent (SBA) Obtact Service payments, MVLR withheld for debt service, investment d related fees. Description Revenue - Interest and Divendends (SBA) Description Revenue - Interest Revenue - Interest Earnings)	155,000.00 115,601.25 174.77 -	\$ 266,997.05 38.63 3,740.34 78,102.38
Fund 1 - Cu Account # 54500 fo record am provided in A Fund 8 - Re Account # 59000 58530 54500 fo record de earnings, and Reconciliat Beginning fu Plus: Revenue Refunde	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Investments - Cash Equivalent (SBA) Bet service payments, MVLR withheld for debt service, investment d related fees. Description Payment of Debt Principle (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest and Divendends fees. Description	155,000.00 115,601.25 174.77 -	\$ 266,997.05 38.63 3,740.34 78,102.38 266,997.05
Fund 1 - Cu Account # 54500 42210 Fo record and provided in A Fund 8 - Re Account # 59000 58530 54500 42210 48100 102XX Fo record de earnings, and Reconciliat Beginning fu Plus: Revenue Refunded Premium	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Payment of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Investments - Cash Equivalent (SBA) Obtact Service payments, MVLR withheld for debt service, investment d related fees. Description Revenue - Interest and Divendends (SBA) Description Revenue - Interest Revenue - Interest Earnings)	155,000.00 115,601.25 174.77 -	\$ 266,997.05 38.63 3,740.34 78,102.38 266,997.05
Fund 1 - Cu Account # 64500 42210 To record an provided in A Fund 8 - Re Account # 69000 68530 64500 42210 48100 102XX To record de earnings, and Reconciliat Beginning fu Plus: Revenue Refunded Premium Less:	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Payment of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Investments - Cash Equivalent (SBA) Debt service payments, MVLR withheld for debt service, investment delated fees. Description Payment of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest and Divendends (SBA Sinking Fund Interest Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Description Payment of Indebtedness Description Paym	155,000.00 115,601.25 174.77 -	\$ 266,997.05 38.63 3,740.34 78,102.38 266,997.05 38.63
Fund 1 - Cu Account # 64500 42210 Fo record and provided in A Fund 8 - Re Account # 69000 68530 64500 42210 48100 102XX Fo record de parnings, and precord de permium Revenue Refunder Premium Less: Payment	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Payment of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Investments - Cash Equivalent (SBA) Description Payment of Debt Principle (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Investments - Cash Equivalent (SBA) Description Revenue - Interest and Divendends (SBA) Description Revenue - License Tag Fees Appropriation (MVLR) Description Revenue - Interest and Divendends (SBA Sinking Fund Interest Earnings) Description Revenue - Interest and Divendends (SBA Sinking Fund Interest Earnings) Description Revenue - Interest and Divendends (SBA Sinking Fund Interest Earnings) Description Revenue - Interest and Divendends (SBA Sinking Fund Interest Earnings) Description Revenue - Interest and Divendends (SBA Sinking Fund Interest Earnings) Description Revenue - Interest Earnings	155,000.00 115,601.25 174.77 -	\$ 266,997.05 38.63 3,740.34 78,102.38 266,997.05 38.63 - -
Fund 1 - Cu Account # 64500 42210 Fo record and provided in A Fund 8 - Re Account # 69000 68530 64500 42210 48100 L02XX Fo record de earnings, and earnings fur Plus: Revenue Refunded Premium Less: Payment Interest	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Payment of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interes Investments - Cash Equivalent (SBA) Destrict Service payments, MVLR withheld for debt service, investment d related fees. Dion of activity in Fund 8 - Retirement of Indebtedness: Ind balance as provided in prior school year Destrict License Tag Fees Appropriation (MVLR) Destrict Tag Fees App	155,000.00 115,601.25 174.77 -	\$ 266,997.05 38.63 3,740.34 78,102.38 266,997.05 38.63 - - 155,000.00 115,601.25
Fund 1 - Cu Account # 64500 42210 To record and provided in A Fund 8 - Re Account # 69000 68530 64500 42210 48100 102XX To record de earnings, and Plus: Revenue Revenue Refunder Premium Less: Payment Interest Other Se	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Payment of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Investments - Cash Equivalent (SBA) Obt service payments, MVLR withheld for debt service, investment d related fees. Dion of activity in Fund 8 - Retirement of Indebtedness: Indianae as provided in prior school year Description Payment of Debt Principle (SBE Capital Outlay Bonds) On Debt (SBE Capital Outlay Bonds) Payment of Debt Principle (SBE Capital Outlay Bonds) Payment of Debt (SBE Capital Outlay Bonds)	155,000.00 115,601.25 174.77 -	\$ 266,997.05 38.63 3,740.34 78,102.38 266,997.05 38.63 - -
Fund 1 - Cu Account # 64500 42210 To record an provided in A Fund 8 - Re Account # 69000 68530 64500 42210 48100 102XX To record de earnings, and Reconciliat Beginning fu Plus: Revenue Revenue Refunde Premium Less: Payment Interest Other Se Payment	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Payment of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interes Investments - Cash Equivalent (SBA) Destrict Service payments, MVLR withheld for debt service, investment d related fees. Dion of activity in Fund 8 - Retirement of Indebtedness: Ind balance as provided in prior school year Destrict License Tag Fees Appropriation (MVLR) Destrict Tag Fees App	155,000.00 115,601.25 174.77 -	\$ 266,997.05 38.63 3,740.34 78,102.38 266,997.05 38.63 - - 155,000.00 115,601.25

FLORIDA STATE COLLEGE at JACKSONVILLE

<u>Debit</u>

Credit

Entries resulting from bond issuance and refunding:

Fund 7 - Unexpended Plant

Account # 11XX	Description		
11XX	<u>Description</u>		
<u> </u>	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 Co	llege did not participate in the issuance of new bonds during FY		-
2010-11.	nege and not participate in the issuance of new bonds during it		
<u>Fund 8 - Re</u>	tirement of Indebtedness		
Account #	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Sale of Refunding Bonds	-	_
	Premium on Sale of Refunding Bonds		_
	Accrued Interest Payable		-
_	or district was not impacted by the issuance of the refunding portion		
	apital Outlay Bonds, 2010 Series A.		
Year-end ei Fund 7 - Un	ntries: <u>expended Plant</u>	<u>Debit</u>	<u>Credit</u>
			
Account #	<u>Description</u> Cash - Cash Disbursements	351 053 30	
10100 54500	Other Services (Admin Charges - State Treasury)	351,952.20 1,157.05	
1 2210	Revenue - License Tag Fees Appropriation (MVLR)	1,137.03	327,624.00
18100	Revenue - Interest and Divendends (Interest Earned on M)	/LR Withheld)	25,485.25
-	Due to Other Agencies	/	.,
	O&DS disbursements, investment earnings, and treasury fees.		
	ursement wired on 03/18/2011 and/or 06/28/2011; net interest		
_	ed on 6/24/2011.		
<u> Fund 1 - Cu</u>	<u>rrent Funds - Unrestricted</u>		
Account #	<u>Description</u>		
54500	Other Services (Admin Charges - DOE)	17,400.00	
54500 42210	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	17,400.00	17,400.00
54500 12210 Fo record am	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as	17,400.00	17,400.00
54500 12210 Fo record am	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	17,400.00	17,400.00
54500 42210 Fo record am provided in A Fund 8 - Re	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. tirement of Indebtedness	17,400.00	17,400.00
54500 42210 Fo record am provided in A Fund 8 - Re Account #	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. tirement of Indebtedness Description		17,400.00
54500 F2210 Fo record am provided in A Fund 8 - Re Account # 59000	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. tirement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds)	555,000.00	17,400.00
54500 52210 Fo record am provided in A Fund 8 - Re Account # 59000 58530	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. tirement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	555,000.00 273,750.00	17,400.00
54500 42210 Fo record am provided in A Fund 8 - Re Account # 59000 58530	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. tirement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA)	555,000.00	17,400.00
54500 fo record am provided in A Fund 8 - Re Account # 59000 58530 54500	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. tirement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	555,000.00 273,750.00	17,400.00 814,975.61
54500 Fo record am provided in A Fund 8 - Re Account # 59000 58530 54500	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. tirement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable	555,000.00 273,750.00 533.48 -	
54500 42210 Fo record am provided in A Fund 8 - Re Account # 59000 58530 54500 42210 48100 102XX	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) counts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. tirement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Investments - Cash Equivalent (SBA)	555,000.00 273,750.00 533.48 -	814,975.61
54500 42210 Fo record am provided in A Fund 8 - Re Account # 59000 58530 54500 42210 48100 102XX Fo record del	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. tirement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment	555,000.00 273,750.00 533.48 -	814,975.61 117.91
54500 42210 Fo record am provided in A Fund 8 - Re Account # 59000 58530 54500 42210 48100 102XX Fo record del	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) counts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. tirement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Investments - Cash Equivalent (SBA)	555,000.00 273,750.00 533.48 -	814,975.61 117.91
54500 42210 Fo record amorovided in A Fund 8 - Re Account # 59000 58530 54500 42210 48100 102XX Fo record delearnings, and	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. tirement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Payable) Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment is related fees. Iden of activity in Fund 8 - Retirement of Indebtedness:	555,000.00 273,750.00 533.48 -	814,975.61 117.91 14,189.96
54500 Figure 10	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. tirement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment it related fees.	555,000.00 273,750.00 533.48 -	\$ 814,975.61 117.91 14,189.96
54500 Figure 19 Page 1	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. tirement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Service payments, MVLR withheld for debt service, investment of related fees. Interest Tag Fees Appropriation (MVLR) License Tag Fees Appropriation (MVLR)	555,000.00 273,750.00 533.48 -	\$ 814,975.61 117.91 14,189.96 120,203.24 814,975.61
54500 fo record amprovided in A Fund 8 - Re Account # 59000 58530 54500 full all all all all all all all all all	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. tirement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Service payments, MVLR withheld for debt service, investment of related fees. In activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)	555,000.00 273,750.00 533.48 -	\$ 814,975.61 117.91 14,189.96 120,203.24 814,975.61
54500 42210 Fo record amprovided in A Fund 8 - Re Account # 59000 58530 54500 42210 48100 102XX Fo record delearnings, and Reconciliat Beginning fur Plus: Revenue Revenue Refunded	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. tirement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Service payments, MVLR withheld for debt service, investment of related fees. Interest and Divendends (SBA Sinking Fund Interest Tag Fees Appropriation (MVLR) The control of the Florida Constitution. Interest and Divendends (SBA Sinking Fund Interest Earnings) Interest Earnings) Interest Earnings	555,000.00 273,750.00 533.48 -	\$ 814,975.61 117.91 14,189.96 120,203.24 814,975.61
54500 42210 Fo record amprovided in A Fund 8 - Re Account # 59000 58530 54500 42210 48100 102XX Fo record delearnings, and Reconciliat Beginning fur Plus: Revenue Revenue Refunded Premium	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. tirement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Service payments, MVLR withheld for debt service, investment of related fees. In activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)	555,000.00 273,750.00 533.48 -	\$ 814,975.61 117.91 14,189.96 120,203.24 814,975.61
54500 42210 Fo record amprovided in A Fund 8 - Re Account # 59000 58530 54500 42210 48100 102XX Fo record delearnings, and Reconciliation Beginning fun Plus: Revenue Revenue Refunded Premium Less:	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. tirement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Service payments, MVLR withheld for debt service, investment of related fees. In of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) In bond proceeds On refunded bonds	555,000.00 273,750.00 533.48 -	\$ 814,975.61 117.91 14,189.96 120,203.24 814,975.61 117.91
54500 42210 Fo record amprovided in A Fund 8 - Re Account # 59000 58530 54500 42210 48100 102XX Fo record delearnings, and Reconciliat Beginning fun Plus: Revenue Revenue Refunded Premium Less: Payment	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) counts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. tirement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest service payments, MVLR withheld for debt service, investment direlated fees. Ion of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Indibalance of Debt Principle (SBE Capital Outlay Bonds)	555,000.00 273,750.00 533.48 -	\$ 814,975.61 117.91 14,189.96 120,203.24 814,975.61 117.91
54500 Forecord amprovided in Account # 59000 58530 54500 Forecord delearnings, and Reconciliat Beginning fur Revenue Refunded Premium Less: Payment Interest of	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) counts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. tirement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest service payments, MVLR withheld for debt service, investment direlated fees. In of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Indibalance of Debt Principle (SBE Capital Outlay Bonds) On Debt (SBE Capital Outlay Bonds)	555,000.00 273,750.00 533.48 -	\$ 814,975.61 117.91 14,189.96 120,203.24 814,975.61 117.91 - - 555,000.00 273,750.00
54500 42210 Fo record amprovided in A Fund 8 - Re Account # 59000 58530 54500 42210 48100 102XX Fo record delearnings, and Reconciliat Beginning fun Plus: Revenue Revenue Revenue Refunded Premium Less: Payment Interest of Other Se	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. tirement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment if related fees. Ion of activity in Fund 8 - Retirement of Indebtedness: Ind balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Indicate the principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds) Invices (Admin Charges - SBA)	555,000.00 273,750.00 533.48 -	\$ 814,975.61 117.91 14,189.96 120,203.24 814,975.61 117.91
54500 42210 To record amprovided in A Fund 8 - Re Account # 59000 58530 54500 42210 48100 102XX To record delearnings, and Reconciliation Beginning funder Revenue Revenue Revenue Refunded Premium Less: Payment Interest of Other Se Payment	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) counts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. tirement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest service payments, MVLR withheld for debt service, investment direlated fees. In of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Indibalance of Debt Principle (SBE Capital Outlay Bonds) On Debt (SBE Capital Outlay Bonds)	555,000.00 273,750.00 533.48 -	\$ 814,975.61 117.91 14,189.96 120,203.24 814,975.61 117.91 - - 555,000.00 273,750.00

FLORIDA KEYS COMMUNITY COLLEGE

<u>Debit</u>

Credit

Entries resulting from bond issuance and refunding:

Fund 7 - Unexpended Plant

<u>11XX</u>	<u>Description</u>		
<u>_</u>	Cash Dues and Fees (Issuance costs - underwriter's discount) -		
	Dues and Fees (Issuance costs - underwriter's discounty		
	Discounts on Sale of Bonds -		
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
District or Co	ollege did not participate in the issuance of new bonds during FY		
2010-11.			
Fund 8 - R	etirement of Indebtedness		
Account #	Description		
recourte "	Payments to Refunded Bond Escrow Agent -		
	Dues and Fees (Issuance costs - underwriter's discount) -		
	Dues and Fees (Issuance costs - bond finance/admin charges) -		
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable		-
The college	or district was not impacted by the issuance of the refunding portion		
of the SBE C	Capital Outlay Bonds, 2010 Series A.		
Year-end e	entries: <u>Debit</u>		Credit
	nexpended Plant		
Account #	Description		
10100	Cash - Cash Disbursements 14,654.63		
64500	Other Services (Admin Charges - State Treasury) 42.69		
42210	Revenue - License Tag Fees Appropriation (MVLR)		13,757.00
48100	Revenue - Interest and Divendends (Interest Earned on MVLR Withheld)		940.32
To rossed	Due to Other Agencies		
	CO&DS disbursements, investment earnings, and treasury fees.		
	red on 6/24/2011.		
	urrent Funds - Unrestricted		
Account # 64500	<u>Description</u> Other Services (Admin Charges - DOE) 714.00		
42210	Revenue - License Tag Fees Appropriation (MVLR)		714.00
	mounts withheld from MVLR for actual administration fees as		71 1100
	Article XII, Section 9, Subsection (d) of the Florida Constitution.		
-	etirement of Indebtedness		
Account #	Description		
	Payment of Debt Principle (SBE Capital Outlay Bonds) 25,000.00		
69000 68530			
69000 68530			
69000 68530 64500	Interest on Debt (SBE Capital Outlay Bonds) 8,750.00 Other Services (Admin Charges - SBA) 21.68 Accrued Interest Payable -		
69000 68530 64500 42210	Interest on Debt (SBE Capital Outlay Bonds) 8,750.00 Other Services (Admin Charges - SBA) 21.68 Accrued Interest Payable - Revenue - License Tag Fees Appropriation (MVLR)		33,129.26
69000 68530 64500 42210 48100	Interest on Debt (SBE Capital Outlay Bonds) 8,750.00 Other Services (Admin Charges - SBA) 21.68 Accrued Interest Payable - Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Earnings)		4.79
69000 68530 64500 42210 48100 102XX	Interest on Debt (SBE Capital Outlay Bonds) 8,750.00 Other Services (Admin Charges - SBA) 21.68 Accrued Interest Payable - Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Earnings) Investments - Cash Equivalent (SBA)		
69000 68530 64500 42210 48100 102XX To record de	Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Earnings) Investments - Cash Equivalent (SBA) ebt service payments, MVLR withheld for debt service, investment		4.79
69000 68530 64500 42210 48100 102XX To record de earnings, ar	Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Earnings) Investments - Cash Equivalent (SBA) ebt service payments, MVLR withheld for debt service, investment and related fees.		4.79
69000 68530 64500 42210 48100 102XX To record de earnings, ar	Interest on Debt (SBE Capital Outlay Bonds) 8,750.00 Other Services (Admin Charges - SBA) 21.68 Accrued Interest Payable - Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Earnings) Investments - Cash Equivalent (SBA) ebt service payments, MVLR withheld for debt service, investment ad related fees. tion of activity in Fund 8 - Retirement of Indebtedness:	¢	4.79 637.63
69000 68530 64500 42210 48100 102XX To record de earnings, ar	Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Earnings) Investments - Cash Equivalent (SBA) ebt service payments, MVLR withheld for debt service, investment and related fees.	\$	4.79 637.63
69000 68530 64500 42210 48100 102XX To record de earnings, ar Reconcilia Beginning fu Plus: Revenue	Interest on Debt (SBE Capital Outlay Bonds) 8,750.00 Other Services (Admin Charges - SBA) 21.68 Accrued Interest Payable - Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Earnings) Investments - Cash Equivalent (SBA) ebt service payments, MVLR withheld for debt service, investment ad related fees. tion of activity in Fund 8 - Retirement of Indebtedness: und balance as provided in prior school year e - License Tag Fees Appropriation (MVLR)	\$	4.79 637.63 9,297.00
69000 68530 64500 42210 48100 102XX To record de earnings, ar Reconcilia Beginning fu Plus: Revenue Revenue	Interest on Debt (SBE Capital Outlay Bonds) 8,750.00 Other Services (Admin Charges - SBA) 21.68 Accrued Interest Payable - Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Earnings) Investments - Cash Equivalent (SBA) ebt service payments, MVLR withheld for debt service, investment ad related fees. tion of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings)	\$	9,297.00 33,129.26
69000 68530 64500 42210 48100 102XX To record de earnings, ar Reconcilia Beginning fu Plus: Revenue Revenue Refunde	Interest on Debt (SBE Capital Outlay Bonds) 8,750.00 Other Services (Admin Charges - SBA) 21.68 Accrued Interest Payable - Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Earnings) Investments - Cash Equivalent (SBA) ebt service payments, MVLR withheld for debt service, investment ad related fees. tion of activity in Fund 8 - Retirement of Indebtedness: und balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) ed bond proceeds	\$	9,297.00 33,129.26
69000 68530 64500 42210 48100 102XX To record de earnings, ar Reconcilia Beginning fu Plus: Revenue Revenue Refunde Premiun	Interest on Debt (SBE Capital Outlay Bonds) 8,750.00 Other Services (Admin Charges - SBA) 21.68 Accrued Interest Payable - Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Earnings) Investments - Cash Equivalent (SBA) ebt service payments, MVLR withheld for debt service, investment ad related fees. tion of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings)	\$	9,297.00 33,129.26
69000 68530 64500 42210 48100 102XX To record de earnings, ar Reconcilia Beginning fu Plus: Revenue Revenue Refunde Premium Less:	Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Earnings) Investments - Cash Equivalent (SBA) ebt service payments, MVLR withheld for debt service, investment ad related fees. tion of activity in Fund 8 - Retirement of Indebtedness: und balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) ed bond proceeds n on refunded bonds	\$	9,297.00 33,129.26 4.79
69000 68530 64500 42210 48100 102XX To record de earnings, ar Reconcilia Beginning fu Plus: Revenue Refunde Premiun Less: Paymen	Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Earnings) Investments - Cash Equivalent (SBA) ebt service payments, MVLR withheld for debt service, investment and related fees. License Tag Fees Appropriation (MVLR) e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) ed bond proceeds n on refunded bonds Lot of Debt Principle (SBE Capital Outlay Bonds)	\$	9,297.00 33,129.26 4.79 - 25,000.00
69000 68530 64500 42210 48100 102XX To record de earnings, ar Reconcilia Beginning for Plus: Revenue Refunde Premium Less: Paymen Interest	Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Earnings) Investments - Cash Equivalent (SBA) ebt service payments, MVLR withheld for debt service, investment and related fees. Ition of activity in Fund 8 - Retirement of Indebtedness: und balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) ed bond proceeds n on refunded bonds It of Debt Principle (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds)	\$	9,297.00 33,129.26 4.79 - - 25,000.00 8,750.00
69000 68530 64500 42210 48100 102XX To record de earnings, ar Reconciliar Beginning for Plus: Revenue Refunde Premium Less: Paymen Interest Other Se	Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Earnings) Investments - Cash Equivalent (SBA) ebt service payments, MVLR withheld for debt service, investment ad related fees. Ition of activity in Fund 8 - Retirement of Indebtedness: Und balance as provided in prior school year E - License Tag Fees Appropriation (MVLR) E - Interest and Divendends (SBA Sinking Fund Interest Earnings) ed bond proceeds In on refunded bonds It of Debt Principle (SBE Capital Outlay Bonds) On Debt (SBE Capital Outlay Bonds) Pervices (Admin Charges - SBA)	\$	9,297.00 33,129.26 4.79 - 25,000.00 8,750.00
69000 68530 64500 42210 48100 102XX To record de earnings, ar Reconciliar Beginning for Plus: Revenue Refunde Premiun Less: Paymen Interest Other Se Paymen	Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Earnings) Investments - Cash Equivalent (SBA) ebt service payments, MVLR withheld for debt service, investment and related fees. Ition of activity in Fund 8 - Retirement of Indebtedness: und balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) e - Interest and Divendends (SBA Sinking Fund Interest Earnings) ed bond proceeds n on refunded bonds It of Debt Principle (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds)	\$	4.79

GULF COAST STATE COLLEGE

<u>Debit</u>

Credit

Entries resulting from bond issuance and refunding:

Fund 7 - Unexpended Plant

Account #	<u>Description</u>			
<u>11XX</u>	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			-
District or Co	Premium on Sale of Bonds			-
	ollege did not participate in the issuance of new bonds during FY			
2010-11.				
Fund 8 - Re	<u>tirement of Indebtedness</u>			
Account #	<u>Description</u>			
	Payments to Refunded Bond Escrow Agent	-		
	Dues and Fees (Issuance costs - underwriter's discount)	-		
	Dues and Fees (Issuance costs - bond finance/admin charges)	-		
	Sale of Refunding Bonds			-
	Premium on Sale of Refunding Bonds			-
	Accrued Interest Payable			-
The college o	or district was not impacted by the issuance of the refunding portion			
of the SBE Ca	apital Outlay Bonds, 2010 Series A.			
Year-end e	ntries:	<u>Debit</u>		Credit
<u>Fund 7 - Un</u>	nexpended Plant			
Account #	<u>Description</u>			
10100	Cash - Cash Disbursements	66,139.18		
64500	Other Services (Admin Charges - State Treasury)	197.10		
42210	Revenue - License Tag Fees Appropriation (MVLR)			61,995.00
48100	Revenue - Interest and Divendends (Interest Earned on MVL	R Withheld)		4,341.28
_	Due to Other Agencies			
	CO&DS disbursements, investment earnings, and treasury fees.			
	ursement wired on 03/18/2011 and/or 06/28/2011; net interest			
_	ed on 6/24/2011.			
<u>Fund 1 - Cu</u>	rrent Funds - Unrestricted			
Account #	Description			
64500	Other Services (Admin Charges - DOE)	2,964.00		<u>.</u>
42210	Revenue - License Tag Fees Appropriation (MVLR)			2,964.00
	nounts withheld from MVLR for actual administration fees as			
provided in A	Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 8 - Re</u>	tirement of Indebtedness			
Account #	Description			
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	95,000.00		
68530	Interest on Debt (SBE Capital Outlay Bonds)	40,000.00		
64500	Other Services (Admin Charges - SBA)	86.82		
42242	Accrued Interest Payable	-		400 01:
42210	Revenue - License Tag Fees Appropriation (MVLR)	ook Coursings		132,641.39
48100	Revenue - Interest and Divendends (SBA Sinking Fund Intere	est carnings)		19.19
102XX	Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment			2,426.24
	d related fees.			
	ion of activity in Fund 8 - Retirement of Indebtedness: nd balance as provided in prior school year		\$	42,439.65
Plus:	na balance as provided in prior scribor year		Ψ	ד∠,דטאַ.טס
	- License Tag Fees Appropriation (MVLR)			132,641.39
	- Interest and Divendends (SBA Sinking Fund Interest Earnings)			19.19
	d bond proceeds			-
_	on refunded bonds			-
Less:	of Deht Principle (SRE Capital Outlay Roads)			0E 000 00
	of Debt Principle (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds)			95,000.00 40,000.00
	on Debt (SBE Capital Outlay Bonds) rvices (Admin Charges - SBA)			40,000.00 86.82
	is to refunded bonds escrow agent			-
	d fees on refunded bonds (admin and underwriter fees)			-
		_		
			\$	40,013.41

HILLSBOROUGH COMMUNITY COLLEGE

<u>Debit</u>

Credit

Entries resulting from bond issuance and refunding:

Fund 7 - Unexpended Plant

<u>runa / - Un</u>	expended Plant		
Account #	<u>Description</u>		
<u>11XX</u>	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		-
District or Co	Premium on Sale of Bonds llege did not participate in the issuance of new bonds during FY		-
2010-11.	nege did not participate in the issuance of new bonds during Fr		
<u>Fund 8 - Re</u>	tirement of Indebtedness		
Account #	Description		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Sale of Refunding Bonds	-	_
	Premium on Sale of Refunding Bonds		_
	Accrued Interest Payable		-
	,		
_	or district was not impacted by the issuance of the refunding portion		
of the SBE Ca	apital Outlay Bonds, 2010 Series A.		
Year-end en	ntries:	<u>Debit</u>	Credit
<u>Fund</u> 7 - Un	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	434,998.01	
64500	Other Services (Admin Charges - State Treasury)	778.41	
42210	Revenue - License Tag Fees Appropriation (MVLR)		418,631.00
48100	Revenue - Interest and Divendends (Interest Earned on MVLF	R Withheld)	17,145.42
T 6	Due to Other Agencies		
	CO&DS disbursements, investment earnings, and treasury fees.		
	ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011.		
_	rrent Funds - Unrestricted		
Account # 64500	<u>Description</u> Other Services (Admin Charges - DOE)	11,706.00	
42210	Revenue - License Tag Fees Appropriation (MVLR)	11,700.00	11,706.00
	nounts withheld from MVLR for actual administration fees as		,, 00.00
	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
Fund 8 - Re	tirement of Indebtedness		
Account #	Description		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	235,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	118,550.00	
64500	Other Services (Admin Charges - SBA)	229.15	
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVLR)		350,063.02
48100	Revenue - Interest and Divendends (SBA Sinking Fund Interest	st Earnings)	50.65
102XX	Investments - Cash Equivalent (SBA)		3,665. 4 8
	bt service payments, MVLR withheld for debt service, investment drelated fees.		
carrillys, aft	a relateu rees.		
	ion of activity in Fund 8 - Retirement of Indebtedness:		
Plus:	nd balance as provided in prior school year		\$ 6,688.85
	- License Tag Fees Appropriation (MVLR)		350,063.02
	- Interest and Divendends (SBA Sinking Fund Interest Earnings)		50.65
	d bond proceeds on refunded bonds		- -
Less:	on retainated bonius		-
	of Debt Principle (SBE Capital Outlay Bonds)		235,000.00
	on Debt (SBE Capital Outlay Bonds)		118,550.00
Other Se	rvices (Admin Charges - SBA)		229.15
	s to refunded bonds escrow agent		-
Duos and	I fees on refunded bonds (admin and underwriter fees)		 <u>-</u>
Ending fund l			\$ 3,023.37

INDIAN RIVER STATE COLLEGE

<u>Debit</u>

Credit

Entries resulting from bond issuance and refunding:

Fund 7 - Unexpended Plant

	expended Plant			
Account #	<u>Description</u>			
<u>11XX</u>	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 Co	llege did not participate in the issuance of new bonds during FY			
2010-11.				
Fund 8 - Re	tirement of Indebtedness			
Account #	Description			
	Payments to Refunded Bond Escrow Agent	-		
	Dues and Fees (Issuance costs - underwriter's discount)	-		
	Dues and Fees (Issuance costs - bond finance/admin charges)	-		
	Sale of Refunding Bonds			-
	Premium on Sale of Refunding Bonds Accrued Interest Payable			-
	Accided interest rayable			-
- "	and the second s			
_	or district was not impacted by the issuance of the refunding portion			
JI LIIE SBE C	apital Outlay Bonds, 2010 Series A.			
Year-end e		<u>Debit</u>		<u>Credit</u>
	expended Plant			
Account #	Description	1.41.410.54		
10100 64500	Cash - Cash Disbursements Other Services (Admin Charges - State Treasury)	141,419.54 548.20		
42210	Other Services (Admin Charges - State Treasury) Revenue - License Tag Fees Appropriation (MVLR)	ე 1 0,∠U		129,893.00
48100	Revenue - Interest and Divendends (Interest Earned on MV	'LR Withheld)		12,074.74
-	Due to Other Agencies			
	CO&DS disbursements, investment earnings, and treasury fees.			
	ursement wired on 03/18/2011 and/or 06/28/2011; net interest			
	ed on 6/24/2011.			
	rrent Funds - Unrestricted			
Account #	<u>Description</u>			
64500 43310	Other Services (Admin Charges - DOE)	8,250.00		0.250.00
42210 To record am	Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as			8,250.00
	rticle XII, Section 9, Subsection (d) of the Florida Constitution.			
	tirement of Indebtedness			
<u>Account #</u> 69000	<u>Description</u> Payment of Debt Principle (SBE Capital Outlay Bonds)	280,000.00		
68530	Interest on Debt (SBE Capital Outlay Bonds)	137,906.25		
64500	Other Services (Admin Charges - SBA)	269.60		
	Accrued Interest Payable	-		
42210	Revenue - License Tag Fees Appropriation (MVLR)			411,856.90
48100	Revenue - Interest and Divendends (SBA Sinking Fund Inte	rest Earnings)		59.59
102XX To record de	Investments - Cash Equivalent (SBA)			6,259.36
	bt service payments, MVLR withheld for debt service, investment d related fees.			
	ion of activity in Fund 8 - Retirement of Indebtedness:			
	nd balance as provided in prior school year		\$	109,453.50
Plus:			r	
	- License Tag Fees Appropriation (MVLR)			411,856.90
	- Interest and Divendends (SBA Sinking Fund Interest Earnings)			59.59
	d bond proceeds on refunded bonds			-
Less:	on relatition bolids			-
	of Debt Principle (SBE Capital Outlay Bonds)			280,000.00
	on Debt (SBE Capital Outlay Bonds)			137,906.25
Other Se	rvices (Admin Charges - SBA)			269.60
	s to refunded bonds escrow agent			-
Dues and	fees on refunded bonds (admin and underwriter fees)	-		
Ending fund l	halanco		¢	103,194.14

FLORIDA GATEWAY COLLEGE

<u>Debit</u>

Credit

Entries resulting from bond issuance and refunding:

Fund 7 - Unexpended Plant

ruliu 7 - Oli	expended Plant		
Account #	<u>Description</u>		
<u>11XX</u>	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 C-			-
	llege did not participate in the issuance of new bonds during FY		
2010-11.			
Fund 8 - Re	tirement of Indebtedness		
	<u>.</u>		
Account #	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Sale of Refunding Bonds		_
	Premium on Sale of Refunding Bonds		_
	Accrued Interest Payable		-
_	or district was not impacted by the issuance of the refunding portion apital Outlay Bonds, 2010 Series A.		
JI CIIC SDL CC	apital Odday Bolids, 2010 Sches A.		
Year-end e	ntries:	<u>Debit</u>	<u>Credit</u>
Fund 7 - Un	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	118,248.93	
54500		97.35	
	Other Services (Admin Charges - State Treasury)	97.33	116 202 00
42210	Revenue - License Tag Fees Appropriation (MVLR)	S MELL LD	116,202.00
18100	Revenue - Interest and Divendends (Interest Earned on MVLI Due to Other Agencies	< withheld)	2,144.28
To record C	CO&DS disbursements, investment earnings, and treasury fees.		
	ursement wired on 03/18/2011 and/or 06/28/2011; net interest		
_	ed on 6/24/2011.		
<u> Fund 1 - Cu</u>	rrent Funds - Unrestricted		
Account #	Description		
54500	Other Services (Admin Charges - DOE)	1,769.58	
		1,709.30	1 760 50
42210 	Revenue - License Tag Fees Appropriation (MVLR)		1,769.58
	ounts withheld from MVLR for actual administration fees as		
orovided in A	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
Fund 8 - Re	tirement of Indebtedness		
Account #	Description		
59000	Payment of Debt Principle (SBE Capital Outlay Bonds)	_	
58530	Interest on Debt (SBE Capital Outlay Bonds)	_	
		-	
54500	Other Services (Admin Charges - SBA)	-	
	Accrued Interest Payable	-	
12210	Revenue - License Tag Fees Appropriation (MVLR)		-
18100	Revenue - Interest and Divendends (SBA Sinking Fund Intere	st Earnings)	-
To record de	ht service payments MVIR withheld for deht service investment		
	bt service payments, MVLR withheld for debt service, investment d related fees.		
earnings, and	d related fees.		
earnings, and	ion of activity in Fund 8 - Retirement of Indebtedness:		
earnings, and Reconciliat Beginning fu	d related fees.		.
Reconciliat Beginning full Plus:	ion of activity in Fund 8 - Retirement of Indebtedness: nd balance as provided in prior school year		\$ - -
Reconciliat Reginning ful Plus: Revenue	ion of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year - License Tag Fees Appropriation (MVLR)	,	; - -
Reconciliat Beginning fur Plus: Revenue Revenue	ion of activity in Fund 8 - Retirement of Indebtedness: Ind balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)	,	- - -
Reconciliat Beginning fur Plus: Revenue Revenue Refunded	d related fees. ion of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) d bond proceeds	,	- - - -
Reconciliat Beginning fur Plus: Revenue Revenue Refunded	ion of activity in Fund 8 - Retirement of Indebtedness: Ind balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)	•	- - - - -
Reconciliat Beginning fur Plus: Revenue Revenue Refunded Premium Less:	ion of activity in Fund 8 - Retirement of Indebtedness: Ind balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Id bond proceeds In on refunded bonds	•	- - - - -
Reconciliat Beginning fur Plus: Revenue Revenue Refunded Premium Less:	d related fees. ion of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) d bond proceeds	,	- - - - -
Reconciliat Beginning fur Plus: Revenue Revenue Refunded Premium Less: Payment	ion of activity in Fund 8 - Retirement of Indebtedness: Ind balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Id bond proceeds In on refunded bonds of Debt Principle (SBE Capital Outlay Bonds)	•	- - - - -
Reconciliat Beginning fur Plus: Revenue Revenue Refunder Premium Less: Payment Interest of	ion of activity in Fund 8 - Retirement of Indebtedness: Ind balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Id bond proceeds In on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds)	•	- - - - - -
Reconciliat Beginning fur Plus: Revenue Revenue Refunder Premium Less: Payment Interest of	d related fees. ion of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) d bond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) rvices (Admin Charges - SBA)	•	- - - - - -
Reconciliat Beginning fur Plus: Revenue Revenue Refunded Premium Less: Payment Interest of Other Se Payment	d related fees. ion of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) d bond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) rvices (Admin Charges - SBA) s to refunded bonds escrow agent	•	- - - - - - -
Reconciliat Beginning fur Plus: Revenue Revenue Refunded Premium Less: Payment Interest of Other Se Payment	d related fees. ion of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) d bond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) rvices (Admin Charges - SBA) s to refunded bonds escrow agent I fees on refunded bonds (admin and underwriter fees)	•	

LAKE-SUMTER COMMUNITY COLLEGE

Entries resu	ılting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
<u>Fund 7 - Un</u>	expended Plant		
Account #	<u>Description</u>		
<u>11XX</u>	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 Co	llege did not participate in the issuance of new bonds during FY		
2010-11.			
Fund 8 - Re	tirement of Indebtedness		
Account #	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		_
	Accrued Interest Payable		_
	Accided Interest Payable		_
_	or district was not impacted by the issuance of the refunding portion apital Outlay Bonds, 2010 Series A.		
Year-end er	ntries:	<u>Debit</u>	Credit
	expended Plant		
Account #	Description		
10100	Cash - Cash Disbursements	76,016.49	
64500	Other Services (Admin Charges - State Treasury)	120.49	
42210	Revenue - License Tag Fees Appropriation (MVLR)		73,483.00
48100	Revenue - Interest and Divendends (Interest Earned on MVLR \	Vithheld)	2,653.98
	Dura ha Oldani Amana'aa		
	Due to Other Agencies CO&DS disbursements, investment earnings, and treasury fees. Sursement wired on 03/18/2011 and/or 06/28/2011: net interest		
CO&DS disbuerantings wire	CO&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. rrent Funds - Unrestricted Description	1,812.00	
CO&DS disbute earnings wire Fund 1 - Cu Account # 64500 42210 To record am	CO&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. rrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as	1,812.00	1,812.00
CO&DS disbute earnings wire Fund 1 - Cu Account # 64500 42210 To record amprovided in A	CO&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. rrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	1,812.00	1,812.00
CO&DS disbute earnings wire Fund 1 - Cu Account # 64500 42210 To record amprovided in A Fund 8 - Re	CO&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. rrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. stirement of Indebtedness	1,812.00	1,812.00
CO&DS disbute earnings wire Fund 1 - Cu Account # 64500 42210 To record amprovided in A Fund 8 - Re Account #	CO&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. rrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. tirement of Indebtedness Description		1,812.00
CO&DS disbute earnings wire Fund 1 - Cu Account # 64500 42210 To record amprovided in A Fund 8 - Re Account # 69000	CO&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. rrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. tirement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds)	30,000.00	1,812.00
CO&DS disbute earnings wire Fund 1 - Cu Account # 64500 42210 To record amprovided in A Fund 8 - Re Account #	CO&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. rrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. tirement of Indebtedness Description		1,812.00
CO&DS disbute earnings wire Fund 1 - Cu Account # 64500 42210 To record amprovided in A Fund 8 - Re Account # 69000 68530	CO&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. rrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. tirement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable	30,000.00 16,250.00	
CO&DS disbute earnings wire Fund 1 - Cu Account # 64500 42210 To record amprovided in A Fund 8 - Re Account # 69000 68530 64500 42210	CO&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. rrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. tirement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR)	30,000.00 16,250.00 29.48	45,505.19
CO&DS disbute earnings wire Fund 1 - Cu Account # 64500 42210 To record amprovided in A Fund 8 - Re Account # 69000 68530 64500 42210 48100	CO&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Irrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Itirement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest	30,000.00 16,250.00 29.48	45,505.19 657.07
CO&DS disbute earnings wire Fund 1 - Cu Account # 64500 42210 To record amprovided in A Fund 8 - Re Account # 69000 68530 64500 42210 48100 102XX	CO&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Irrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Itirement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Investments - Cash Equivalent (SBA)	30,000.00 16,250.00 29.48	45,505.19
CO&DS disbe earnings wire Fund 1 - Cu Account # 64500 42210 To record amprovided in A Fund 8 - Re Account # 69000 68530 64500 42210 48100 102XX To record del	CO&DS disbursements, investment earnings, and treasury fees. Jursement wired on 03/18/2011 and/or 06/28/2011; net interest and on 6/24/2011. Jurrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Jounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Jurrent of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment	30,000.00 16,250.00 29.48	45,505.19 657.07
CO&DS disbute earnings wire Fund 1 - Cu Account # 64500 42210 To record amprovided in A Fund 8 - Re Account # 69000 68530 64500 42210 48100 102XX To record delearnings, and	CO&DS disbursements, investment earnings, and treasury fees. Jursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Jurrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Jounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Jurrent of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment direlated fees.	30,000.00 16,250.00 29.48	45,505.19 657.07
CO&DS disbute earnings wire Fund 1 - Cu Account # 64500 42210 To record amprovided in A Fund 8 - Re Account # 69000 68530 64500 42210 48100 102XX To record delearnings, and	CO&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Irrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Itirement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment direlated fees. Ion of activity in Fund 8 - Retirement of Indebtedness:	30,000.00 16,250.00 29.48 - Earnings)	45,505.19 657.07 117.22
CO&DS disbute earnings wire Fund 1 - Cu Account # 64500 42210 To record amprovided in A Fund 8 - Re Account # 69000 68530 64500 42210 48100 102XX To record delearnings, and	CO&DS disbursements, investment earnings, and treasury fees. Jursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Jurrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Jounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Jurrent of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment direlated fees.	30,000.00 16,250.00 29.48	45,505.19 657.07
CO&DS disbute earnings wire Fund 1 - Cu Account # 64500 42210 To record amprovided in A Fund 8 - Re Account # 69000 68530 64500 42210 48100 102XX To record delearnings, and Reconciliati Beginning fur Plus: Revenue	CO&DS disbursements, investment earnings, and treasury fees. Jursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Jurent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) Jounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Jurent of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment direlated fees. Jon of activity in Fund 8 - Retirement of Indebtedness: Jon of activity in Fund 8 - Retirement of Indebtedness: Jon of activity in Fund 8 - Retirement of Indebtedness: Jon of activity in Fund 8 - Retirement of Indebtedness: Jon of activity in Fund 8 - Retirement of Indebtedness: Jon of activity in Fund 8 - Retirement of Indebtedness: Jon of activity in Fund 8 - Retirement of Indebtedness: Jon of activity in Fund 8 - Retirement of Indebtedness: Jon of activity in Fund 8 - Retirement of Indebtedness: Jon of activity in Fund 8 - Retirement of Indebtedness: Jon of activity in Fund 8 - Retirement of Indebtedness: Jon of activity in Fund 8 - Retirement of Indebtedness:	30,000.00 16,250.00 29.48 - Earnings)	45,505.19 657.07 117.22
CO&DS disbute earnings wire Fund 1 - Cu Account # 64500 42210 To record amprovided in A Fund 8 - Re Account # 69000 68530 64500 42210 48100 102XX To record delearnings, and Reconciliati Beginning fur Plus: Revenue Revenue	CO&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Irrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Itirement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment direlated fees. Ion of activity in Fund 8 - Retirement of Indebtedness: Ind balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)	30,000.00 16,250.00 29.48 - Earnings)	45,505.19 657.07 117.22
CO&DS disbute earnings wire Fund 1 - Cu Account # 64500 42210 To record amprovided in A Fund 8 - Re Account # 69000 68530 64500 42210 48100 102XX To record delearnings, and Reconciliation Beginning fur Plus: Revenue Revenue Refunded	CO&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ad on 6/24/2011. Irrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Itirement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment if related fees. In of activity in Fund 8 - Retirement of Indebtedness: In divided the provided of the prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) In divided the provided of the prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)	30,000.00 16,250.00 29.48 - Earnings)	45,505.19 657.07 117.22 117.22 45,505.19
CO&DS disbute earnings wire Fund 1 - Cu Account # 64500 42210 To record amprovided in A Fund 8 - Re Account # 69000 68530 64500 42210 48100 102XX To record delearnings, and Reconciliati Beginning fur Plus: Revenue Revenue Refunded Premium	CO&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Irrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Itirement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment direlated fees. Ion of activity in Fund 8 - Retirement of Indebtedness: Ind balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)	30,000.00 16,250.00 29.48 - Earnings)	45,505.19 657.07 117.22 117.22 45,505.19
CO&DS disbute earnings wire Fund 1 - Cu Account # 64500 42210 To record amprovided in A Fund 8 - Re Account # 69000 68530 64500 42210 48100 102XX To record delearnings, and Reconciliati Beginning fur Plus: Revenue Revenue Refunded Premium Less:	CO&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. rrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. tirement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment direlated fees. Interest and Divendends (SBA Sinking Fund Interest and balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) di bond proceeds on refunded bonds	30,000.00 16,250.00 29.48 - Earnings)	45,505.19 657.07 117.22 45,505.19 657.07
CO&DS disbute earnings wire Fund 1 - Cu Account # 64500 42210 To record amprovided in A Fund 8 - Re Account # 69000 68530 64500 42210 48100 102XX To record delearnings, and Reconciliati Beginning fur Plus: Revenue Revenue Refunded Premium Less: Payment	CO&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. rrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. tirement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment direlated fees. ion of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) di bond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds)	30,000.00 16,250.00 29.48 - Earnings)	45,505.19 657.07 117.22 45,505.19 657.07
CO&DS disbute earnings wire Fund 1 - Cu Account # 64500 42210 To record amprovided in A Fund 8 - Re Account # 69000 68530 64500 42210 48100 102XX To record delearnings, and Reconciliati Beginning fur Plus: Revenue Revenue Refunded Premium Less: Payment Interest of	CO&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. rrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. tirement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment direlated fees. Ion of activity in Fund 8 - Retirement of Indebtedness: Ind balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) di bond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds)	30,000.00 16,250.00 29.48 - Earnings)	45,505.19 657.07 117.22 45,505.19 657.07
CO&DS disbute earnings wire Fund 1 - Cu Account # 64500 42210 To record amprovided in A Fund 8 - Re Account # 69000 68530 64500 42210 48100 102XX To record del earnings, and Reconciliati Beginning fur Plus: Revenue Refunded Premium Less: Payment Interest of Other Se	CO&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. rrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. tirement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Investments - Cash Equivalent (SBA) bit service payments, MVLR withheld for debt service, investment direlated fees. ion of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) di bond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds)	30,000.00 16,250.00 29.48 - Earnings)	45,505.19 657.07 117.22 45,505.19 657.07 - - 30,000.00 16,250.00
CO&DS disbe earnings wire Fund 1 - Cu Account # 64500 42210 To record amprovided in A Fund 8 - Re Account # 69000 68530 64500 42210 48100 102XX To record delearnings, and Reconciliati Beginning fur Plus: Revenue Refunded Premium Less: Payment Interest of Other Se Payments	CO&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest end on 6/24/2011. Irrent Funds - Urrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Itirement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment direlated fees. Ion of activity in Fund 8 - Retirement of Indebtedness: Ind balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) di bond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) rvices (Admin Charges - SBA) is to refunded bonds escrow agent difees on refunded bonds (admin and underwriter fees)	30,000.00 16,250.00 29.48 - Earnings)	45,505.19 657.07 117.22 45,505.19 657.07 - - 30,000.00 16,250.00

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

STATE COLLEGE of FLORIDA, MANATEE-SARASOTA

<u>Debit</u>

Credit

Entries resulting from bond issuance and refunding:

Fund 7 - Unexpended Plant

Account #	<u>Description</u>		
<u>11XX</u>	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		-
District or Co	Premium on Sale of Bonds		-
	llege did not participate in the issuance of new bonds during FY		
2010-11.			
<u> Fund 8 - Re</u>	<u>tirement of Indebtedness</u>		
Account #	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable		-
"			
_	or district was not impacted by the issuance of the refunding portion apital Outlay Bonds, 2010 Series A.		
ear-end er		<u>Debit</u>	<u>Credit</u>
	expended Plant		
Account #	Description Cook Cook Diskursements	227 202 04	
10100	Cash - Cash Disbursements Other Services (Admin Charges State Treasury)	337,202.01	
54500 12210	Other Services (Admin Charges - State Treasury)	334.35	220 172 00
42210 48100	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVL	R Withheld)	330,172.00 7,364.36
10100	Due to Other Agencies	ix vvidinela)	/,JUT.JU
To record C	CO&DS disbursements, investment earnings, and treasury fees.		
	ursement wired on 03/18/2011 and/or 06/28/2011; net interest		
	ed on 6/24/2011.		
-	rrent Funds - Unrestricted		
Account #	Description		
54500	Other Services (Admin Charges - DOE)	5,028.00	
42210	Revenue - License Tag Fees Appropriation (MVLR)	-,-	5,028.00
	ounts withheld from MVLR for actual administration fees as		-
orovided in A	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
Fund 8 - Re	tirement of Indebtedness		
Account #	Description		
59000	Payment of Debt Principle (SBE Capital Outlay Bonds)	_	
58530	Interest on Debt (SBE Capital Outlay Bonds)	_	
54500	Other Services (Admin Charges - SBA)	-	
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVLR)		-
48100	Revenue - Interest and Divendends (SBA Sinking Fund Interest)	est Earnings)	-
	bt service payments, MVLR withheld for debt service, investment		
arnings, and	d related fees.		
<u>Reconciliati</u>	ion of activity in Fund 8 - Retirement of Indebtedness:		
Beginning fur Plus:	nd balance as provided in prior school year	\$	-
	- License Tag Fees Appropriation (MVLR)		-
	- Interest and Divendends (SBA Sinking Fund Interest Earnings)		-
	d bond proceeds		-
Premium	on refunded bonds		-
Less:			
	of Debt Principle (SBE Capital Outlay Bonds)		-
	on Debt (SBE Capital Outlay Bonds)		-
	rvices (Admin Charges - SBA)		-
	s to refunded bonds escrow agent		-
	I fees on refunded bonds (admin and underwriter fees)		-
Dues and Ending fund l			

MIAMI DADE COLLEGE

<u>Debit</u>

Credit

Entries resulting from bond issuance and refunding:

Fund 7 - Unexpended Plant

Account # 11XX	Description 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	- - - -		-
District or Co 2010-11.	Premium on Sale of Bonds ollege did not participate in the issuance of new bonds during FY			-
Fund 8 - Re	etirement of Indebtedness			
Account #	Description Payments to Refunded Bond Escrow Agent Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable	- - -		- - -
_	or district was not impacted by the issuance of the refunding portion apital Outlay Bonds, 2010 Series A.			
Year-end e	ntries:	<u>Debit</u>		Credit
Fund 7 - Un	nexpended Plant			
CO&DS disb	Description Cash - Cash Disbursements Other Services (Admin Charges - State Treasury) Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLF Due to Other Agencies CO&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011.	849,229.06 1,979.34 R Withheld)		,611.00 ,597.40
_	rrent Funds - Unrestricted			
Account # 64500 42210 To record an	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.	29,766.00	29	,766.00
<u>Fund 8 - Re</u>	tirement of Indebtedness			
Account # 69000 68530 64500	<u>Description</u> Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable	925,000.00 246,368.75 750.83		
	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Intere Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment d related fees.	st Earnings)	•	,023.40 165.95 ,930.23
Reconciliat	ion of activity in Fund 8 - Retirement of Indebtedness:			
Beginning fu Plus:	nd balance as provided in prior school year		\$ 120	,305.79
Revenue	- License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) d bond proceeds on refunded bonds		1,147	,023.40 165.95 - -
Revenue Refunde Premium			925	,000.00
Revenue Refunded Premium Less: Payment Interest Other Se Payment	of Debt Principle (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) es to refunded bonds escrow agent			,368.75 750.83
Revenue Refunded Premium Less: Payment Interest Other Se Payment	of Debt Principle (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) es to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees)		246	,368.75

NORTH FLORIDA COMMUNITY COLLEGE

<u>Debit</u>

Credit

Entries resulting from bond issuance and refunding:

Fund 7 - Unexpended Plant

i uliu / Oli	expended Plant		
Account #	<u>Description</u>		
<u>11XX</u>	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		-
District or Co	Premium on Sale of Bonds llege did not participate in the issuance of new bonds during FY		-
2010-11.	nege did not participate in the issuance of new bonds during in		
<u>Fund 8 - Re</u>	tirement of Indebtedness		
Account #	Description		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Sale of Refunding Bonds	-	_
	Premium on Sale of Refunding Bonds		_
	Accrued Interest Payable		-
_	or district was not impacted by the issuance of the refunding portion		
of the SBE Ca	apital Outlay Bonds, 2010 Series A.		
Year-end e	ntries:	<u>Debit</u>	<u>Credit</u>
<u>Fund 7 - Un</u>	expended Plant		
Account #	<u>Description</u>	46 007 55	
10100	Cash - Cash Disbursements	46,207.90	
64500 42210	Other Services (Admin Charges - State Treasury) Revenue - License Tag Fees Appropriation (MVLR)	39.90	4E 260 00
42210 48100	Revenue - License Tag Fees Appropriation (MVLK) Revenue - Interest and Divendends (Interest Earned on MVLF)	? Withheld)	45,369.00 878.80
.0100	Due to Other Agencies		0,0.00
To record C	CO&DS disbursements, investment earnings, and treasury fees.		
CO&DS disbu	ursement wired on 03/18/2011 and/or 06/28/2011; net interest		
_	ed on 6/24/2011.		
<u>Fund 1 - Cu</u>	<u>rrent Funds - Unrestricted</u>		
Account #	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	690.90	
42210	Revenue - License Tag Fees Appropriation (MVLR)		690.90
	nounts withheld from MVLR for actual administration fees as		
•	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
Fund 8 - Re	tirement of Indebtedness		
Account #	<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)	-	
42210	Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR)	-	_
48100	Revenue - Interest and Divendends (SBA Sinking Fund Interes	st Farnings)	-
	, ,	sc Larrings)	-
	bt service payments, MVLR withheld for debt service, investment drelated fees.		
	ion of activity in Fund 8 - Retirement of Indebtedness: nd balance as provided in prior school year	\$	-
Plus:		Ψ	
	- License Tag Fees Appropriation (MVLR)		-
	- Interest and Divendends (SBA Sinking Fund Interest Earnings)		-
	d bond proceeds on refunded bonds		- -
Less:	on retailaca bolias		-
	of Debt Principle (SBE Capital Outlay Bonds)		-
	on Debt (SBE Capital Outlay Bonds)		-
Other Se	rvices (Admin Charges - SBA)		-
	s to refunded bonds escrow agent		-
	fees on refunded bonds (admin and underwriter fees)		-
and the second of the second o	balance	\$	-

NORTHWEST FLORIDA STATE COLLEGE

<u>Debit</u>

Credit

Entries resulting from bond issuance and refunding:

Fund 7 - Unexpended Plant

Account # 11XX	<u>Description</u> Cash	_	
<u> 11/01</u>	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		-
	llege did not participate in the issuance of new bonds during FY		
2010-11.			
<u> Fund 8 - Re</u>	tirement of Indebtedness		
Account #	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable		_
	Accided Interest rayable		
The college o	or district was not impacted by the issuance of the refunding portion		
of the SBE Ca	apital Outlay Bonds, 2010 Series A.		
Year-end e	ntries:	<u>Debit</u>	Credit
<u> Fund 7 - Un</u>	expended Plant		
Account #	Description		
10100	·	200.63	
64500	` ,,	202.68	00.00-
1 2210	Revenue - License Tag Fees Appropriation (MVLR)		22,939.00
18100	Revenue - Interest and Divendends (Interest Earned on MVLR Withheld)	4,464.31
To record (Due to Other Agencies CO&DS disbursements, investment earnings, and treasury fees.		
	ursement wired on 03/18/2011 and/or 06/28/2011; net interest		
	ed on 6/24/2011.		
_	rrent Funds - Unrestricted		
Account #	Description		
64500		48.00	
42210	Revenue - License Tag Fees Appropriation (MVLR)		3,048.00
To record am	ounts withheld from MVLR for actual administration fees as		
provided in A	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
Fund 8 - Re	tirement of Indebtedness		
Account #	<u>Description</u>		
69000		00.00	
68530 64500		62.50	
64500	Other Services (Admin Charges - SBA) Accrued Interest Payable	16.00	
42210	Revenue - License Tag Fees Appropriation (MVLR)		177,212.73
48100	Revenue - Interest and Divendends (SBA Sinking Fund Interest Earnings	s)	25.64
102XX	Investments - Cash Equivalent (SBA)	,	3,640.13
	bt service payments, MVLR withheld for debt service, investment		,
earnings, and	d related fees.		
Reconciliat	ion of activity in Fund 8 - Retirement of Indebtedness:		
	nd balance as provided in prior school year	\$	25,625.01
Plus:	Licence Tag Fees Appropriation (MV/LD)		177 212 72
	License Tag Fees Appropriation (MVLR)Interest and Divendends (SBA Sinking Fund Interest Earnings)		177,212.73 25.64
Revenue	d bond proceeds		23.07
			-
Refunded	on refunded bonds		
Refunded	on retunded bonds		
Refunded Premium Less:	of Debt Principle (SBE Capital Outlay Bonds)		135,000.00
Refunded Premium Less: Payment Interest	of Debt Principle (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds)		45,762.50
Refunded Premium Less: Payment Interest Other Se	of Debt Principle (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) rvices (Admin Charges - SBA)		
Refunded Premium Less: Payment Interest Other Se Payment	of Debt Principle (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) rvices (Admin Charges - SBA) s to refunded bonds escrow agent		45,762.50
Refunded Premium Less: Payment Interest Other Se Payment	of Debt Principle (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) rvices (Admin Charges - SBA) s to refunded bonds escrow agent if fees on refunded bonds (admin and underwriter fees)		45,762.50

PALM BEACH STATE COLLEGE

<u>Debit</u>

Credit

Entries resulting from bond issuance and refunding:

Fund 7 - Unexpended Plant

<u>11XX</u>	<u>Description</u> 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 Col 2010-11.	llege did not participate in the issuance of new bonds during FY		
Fund 8 - Re	tirement of Indebtedness		
Account #	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Sale of Refunding Bonds		_
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable		-
_	or district was not impacted by the issuance of the refunding portion apital Outlay Bonds, 2010 Series A.		
Year-end er		<u>Debit</u>	Credit
	expended Plant	<u>Debit</u>	<u>Ci Euit</u>
Account #	<u>Description</u>		
10100	Cash - Cash Disbursements	291,755.54	
54500	Other Services (Admin Charges - State Treasury)	715.38	
12210	Revenue - License Tag Fees Appropriation (MVLR)	B. 1471.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1	276,714.00
18100	Revenue - Interest and Divendends (Interest Earned on MVI Due to Other Agencies	R Withheld)	15,756.92
Γo record C	CO&DS disbursements, investment earnings, and treasury fees.		
CO&DS disbu	ursement wired on 03/18/2011 and/or 06/28/2011; net interest		
earnings wire	ed on 6/24/2011.		
<u> Fund 1 - Cu</u>	rrent Funds - Unrestricted		
Account #	<u>Description</u>		
54500	Other Services (Admin Charges - DOE)	10,758.00	
42210	Revenue - License Tag Fees Appropriation (MVLR)		10,758.00
i o record am	ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
provided in A	il ticle XII, Section 3, Subsection (a) of the Horida Constitution.		
	tirement of Indebtedness		
Fund 8 - Re Account #	tirement of Indebtedness Description		
Fund 8 - Re Account # 69000	<u>Description</u> Payment of Debt Principle (SBE Capital Outlay Bonds)	255,000.00	
Fund 8 - Re Account # 59000 58530	<u>Description</u> Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	181,050.00	
Fund 8 - Re Account # 59000 58530	<u>Description</u> Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA)		
Fund 8 - Re Account # 59000 58530 54500	<u>Description</u> Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable	181,050.00	429.727.93
Fund 8 - Re Account # 59000 58530 54500	<u>Description</u> Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA)	181,050.00 281.30	429,727.93 62.17
Fund 8 - Re Account # 59000 58530 64500 42210 48100 L02XX	<u>Description</u> Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Inter-Investments - Cash Equivalent (SBA)	181,050.00 281.30	
Fund 8 - Re Account # 59000 58530 54500 42210 48100 102XX Fo record del	<u>Description</u> Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest	181,050.00 281.30	62.17
Fund 8 - Re Account # 69000 68530 64500 42210 48100 102XX To record delearnings, and	<u>Description</u> Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Inter- Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment	181,050.00 281.30	62.17
Fund 8 - Re Account # 59000 58530 54500 42210 48100 102XX Fo record delearnings, and Reconciliations	<u>Description</u> Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Inter-Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment direlated fees.	181,050.00 281.30	\$ 62.17 6,541.20
Fund 8 - Re Account # 59000 58530 54500 42210 48100 102XX Fo record delearnings, and Reconciliati Beginning fur Plus:	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Inter Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment d related fees. Ion of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year	181,050.00 281.30	\$ 62.17 6,541.20 99,186.62
Account # 59000 58530 54500 58530 54500 58530 5950000 59500 59500 59500 59500 59500 59500 595000 595000 59500 595000 59500 59500 59500 59500 59500 59500 59500 59500 59500 59500 595	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Inter Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment d related fees. Ion of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year - License Tag Fees Appropriation (MVLR)	181,050.00 281.30	\$ 62.17 6,541.20
Fund 8 - Re Account # 59000 58530 54500 42210 48100 102XX Fo record delearnings, and Reconciliati Beginning fur Plus: Revenue Revenue	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Inter Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment d related fees. Ion of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year	181,050.00 281.30	\$ 62.17 6,541.20 99,186.62 429,727.93
Fund 8 - Re Account # 59000 58530 54500 42210 48100 102XX Fo record delearnings, and Reconciliati Beginning fur Plus: Revenue Revenue Refunded	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Inter-Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment direlated fees. Ion of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)	181,050.00 281.30	\$ 62.17 6,541.20 99,186.62 429,727.93
Fund 8 - Re Account # 59000 58530 54500 42210 48100 102XX Fo record delearnings, and Reconciliati Beginning fur Plus: Revenue Revenue Refunded Premium Less:	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Inter-Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment direlated fees. Indicated fees. Indicated Fees Appropriation (MVLR) - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Indicated bonds	181,050.00 281.30	\$ 62.17 6,541.20 99,186.62 429,727.93 62.17 -
Fund 8 - Re Account # 59000 58530 54500 42210 48100 102XX Fo record delearnings, and Reconciliati Beginning fur Plus: Revenue Revenue Refunded Premium Less: Payment	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund InterInvestments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment direlated fees. Identify in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Id bond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds)	181,050.00 281.30	\$ 62.17 6,541.20 99,186.62 429,727.93 62.17 - - 255,000.00
Fund 8 - Re Account # 59000 58530 54500 42210 48100 102XX Fo record delearnings, and Reconciliati Beginning fur Plus: Revenue Revenue Revenue Refunded Premium Less: Payment Interest of	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Inter Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment direlated fees. Iden of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Iden bond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds)	181,050.00 281.30	\$ 62.17 6,541.20 99,186.62 429,727.93 62.17 - - 255,000.00 181,050.00
Fund 8 - Re Account # 69000 68530 64500 42210 48100 102XX To record delearnings, and Reconciliati Beginning fur Plus: Revenue Revenue Refunded Premium Less: Payment Interest of	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Inter Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment of related fees. Identify in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Identify bond proceeds Interest on the principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds) Interest (Admin Charges - SBA)	181,050.00 281.30	\$ 62.17 6,541.20 99,186.62 429,727.93 62.17 - - 255,000.00
Fund 8 - Re Account # 69000 68530 64500 42210 48100 102XX To record delearnings, and Reconciliati Beginning fur Plus: Revenue Revenue Refunded Premium Less: Payment Interest of Other Sei Payments	Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Inter Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment direlated fees. Iden of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Iden bond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds)	181,050.00 281.30	\$ 62.17 6,541.20 99,186.62 429,727.93 62.17 - - 255,000.00 181,050.00

PASCO-HERNANDO COMMUNITY COLLEGE

<u>Debit</u>

Credit

Entries resulting from bond issuance and refunding:

Fund 7 - Unexpended Plant

Account #	<u>Description</u>		
<u>11XX</u>	Cash	2,611,824.10	
	Dues and Fees (Issuance costs - underwriter's discount)	16,611.15	
	Dues and Fees (Issuance costs - bond finance/admin charges)	4,849.60	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		2,435,000.00
	Premium on Sale of Bonds		198,284.85
	new money portion of the SBE Capital Outlay Bonds, 2010 Series		
•	delivered 10/14/2010.		
und 8 - Re	tirement of Indebtedness		
Account #	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		_
	Accrued Interest Payable		_
	rectued interest rayasie		
The college o	or district was not impacted by the issuance of the refunding portion		
_	apital Outlay Bonds, 2010 Series A.		
rear-end e		Dakit	٠٠٠٠ ١٠٠
		<u>Debit</u>	<u>Credit</u>
	expended Plant Description		
<u>\ccount #</u> 10100	<u>Description</u> Cash - Cash Disbursements	155,033.33	
54500	Other Services (Admin Charges - State Treasury)	286.47	
2210	Revenue - License Tag Fees Appropriation (MVLR)	200.7/	149,010.00
8100	Revenue - Interest and Divendends (Interest Earned on MVLF	R Withheld)	6,309.80
	Due to Other Agencies	······································	2,303.00
o record C	O&DS disbursements, investment earnings, and treasury fees.		
	ursement wired on 03/18/2011 and/or 06/28/2011; net interest		
earnings wire	ed on 6/24/2011.		
<u> und 1 - Cu</u>	rrent Funds - Unrestricted		
Account #	Description		
54500	Other Services (Admin Charges - DOE)	4,308.00	
1 2210	Revenue - License Tag Fees Appropriation (MVLR)	•	4,308.00
Γo record am	ounts withheld from MVLR for actual administration fees as		
provided in A	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
und 8 - Re	tirement of Indebtedness		
Account #	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	60,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	22,406.57	
54500	Other Services (Admin Charges - SBA)	87.64	
	Accrued Interest Payable	-	
12210	Revenue - License Tag Fees Appropriation (MVLR)		133,881.57
8100	Revenue - Interest and Divendends (SBA Sinking Fund Intere		19.37
LO2XX	Invest	51,406.73	
	ot service payments, MVLR withheld for debt service, investment i related fees.		
	ion of activity in Fund 8 - Retirement of Indebtedness: nd balance as provided in prior school year	9	· -
Plus:	ia balance as provided in prior scribbi year	٦	, -
Revenue	- License Tag Fees Appropriation (MVLR)		133,881.57
	- Interest and Divendends (SBA Sinking Fund Interest Earnings)		19.37
	d bond proceeds		-
_	on refunded bonds		-
Less:			40 444 44
	of Debt Principle (SBE Capital Outlay Bonds)		60,000.00
	on Debt (SBE Capital Outlay Bonds)		22,406.57
	rvices (Admin Charges - SBA)		87.64
	s to refunded bonds escrow agent		-
	l fees on refunded bonds (admin and underwriter fees)	_	-
Dues and Inding fund b	nalanco	4	51,406.73

PENSACOLA STATE COLLEGE

<u>Debit</u>

Credit

Entries resulting from bond issuance and refunding:

Fund 7 - Unexpended Plant

Account #

Description

<u>11XX</u>	Cach		
	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		-
	ollege did not participate in the issuance of new bonds during FY		
2010-11.			
	etirement of Indebtedness		
Account #	Description		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Sale of Refunding Bonds		_
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable		-
_	or district was not impacted by the issuance of the refunding portion apital Outlay Bonds, 2010 Series A.		
		Dahit	Cup dit
Year-end e		<u>Debit</u>	<u>Credit</u>
	nexpended Plant		
<u>Account #</u> 10100	<u>Description</u> Cash - Cash Disbursements	81,689.14	
64500	Other Services (Admin Charges - State Treasury)	359.08	
42210	Revenue - License Tag Fees Appropriation (MVLR)	555.00	74,139.00
48100	Revenue - Interest and Divendends (Interest Earned on MVLF Due to Other Agencies	R Withheld)	7,909.22
	CO&DS disbursements, investment earnings, and treasury fees. bursement wired on 03/18/2011 and/or 06/28/2011; net interest		
	ed on 6/24/2011.		
earnings wire			
earnings wire Fund 1 - Cu	ed on 6/24/2011.		
earnings wire Fund 1 - Cu Account # 64500	ed on 6/24/2011. Irrent Funds - Unrestricted Description Other Services (Admin Charges - DOE)	6,591.78	
earnings wird Fund 1 - Cu <u>Account #</u> 64500 42210	ed on 6/24/2011. urrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	6,591.78	6,591.78
earnings wird Fund 1 - Cu Account # 64500 42210 To record an	ed on 6/24/2011. Irrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as	6,591.78	6,591.78
earnings wirr Fund 1 - Cu Account # 64500 42210 To record an provided in A	ed on 6/24/2011. Irrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.	6,591.78	6,591.78
earnings wire Fund 1 - Cu Account # 64500 42210 To record an provided in A	ed on 6/24/2011. Irrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Petirement of Indebtedness	6,591.78	6,591.78
earnings wire Fund 1 - Cu Account # 64500 42210 To record an provided in A Fund 8 - Re Account #	ed on 6/24/2011. Irrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Etirement of Indebtedness Description		6,591.78
earnings wire Fund 1 - Cu Account # 64500 42210 To record an provided in A Fund 8 - Re Account # 69000	ed on 6/24/2011. Irrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Petirement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds)	245,000.00	6,591.78
earnings wire Fund 1 - Cu Account # 64500 42210 To record an provided in A Fund 8 - Re Account # 69000 68530	ed on 6/24/2011. Irrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Petirement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	245,000.00 119,650.00	6,591.78
earnings wire Fund 1 - Cu Account # 64500 42210 To record an provided in A Fund 8 - Re Account # 69000 68530	ed on 6/24/2011. Irrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Petirement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA)	245,000.00	6,591.78
earnings wire Fund 1 - Cu Account # 64500 42210 To record an provided in A Fund 8 - Re Account # 69000 68530 64500	ed on 6/24/2011. Irrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Petirement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable	245,000.00 119,650.00	
earnings wire Fund 1 - Cu Account # 64500 42210 To record an provided in A Fund 8 - Re Account # 69000 68530 64500	ed on 6/24/2011. Irrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Petirement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA)	245,000.00 119,650.00 234.82 -	6,591.78 6,591.78 358,721.43 51.90
earnings wirr Fund 1 - Cu Account # 64500 42210 To record an provided in A Fund 8 - Re Account # 69000 68530 64500 42210 48100 102XX	ed on 6/24/2011. Irrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. etirement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Intere Investments - Cash Equivalent (SBA)	245,000.00 119,650.00 234.82 -	358,721.43
earnings wire Fund 1 - Cu Account # 64500 42210 To record an provided in A Fund 8 - Re Account # 69000 68530 64500 42210 48100 102XX To record de	ed on 6/24/2011. Irrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Etirement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Intere Investments - Cash Equivalent (SBA)	245,000.00 119,650.00 234.82 -	358,721.43 51.90
earnings wire Fund 1 - Cu Account # 64500 42210 To record an provided in A Fund 8 - Re Account # 69000 68530 64500 42210 48100 102XX To record de	ed on 6/24/2011. Irrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. etirement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Intere Investments - Cash Equivalent (SBA)	245,000.00 119,650.00 234.82 -	358,721.43 51.90
earnings wire Fund 1 - Cu Account # 64500 42210 To record an provided in A Fund 8 - Re Account # 69000 68530 64500 42210 48100 102XX To record de earnings, an	ed on 6/24/2011. Irrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Etirement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Intere Investments - Cash Equivalent (SBA)	245,000.00 119,650.00 234.82 -	358,721.43 51.90
earnings wire Fund 1 - Cu Account # 64500 42210 To record an provided in A Fund 8 - Re Account # 69000 68530 64500 42210 48100 102XX To record de earnings, an	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Payment of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Intere Investments - Cash Equivalent (SBA) ebt service payments, MVLR withheld for debt service, investment d related fees.	245,000.00 119,650.00 234.82 -	\$ 358,721.43 51.90 6,111.49
earnings wire Fund 1 - Cu Account # 64500 42210 To record an provided in A Fund 8 - Re Account # 69000 68530 64500 42210 48100 102XX To record de earnings, an A Reconciliat Beginning fur Plus: Revenue	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Payment of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Intere Investments - Cash Equivalent (SBA) ebt service payments, MVLR withheld for debt service, investment d related fees. Lion of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year	245,000.00 119,650.00 234.82 -	\$ 358,721.43 51.90 6,111.49 52,527.86
earnings wire Fund 1 - Cu Account # 64500 42210 To record an provided in A Fund 8 - Re Account # 69000 68530 64500 42210 48100 102XX To record de earnings, an A Reconciliat Beginning fur Plus: Revenue Revenue	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Payment of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Payable are Investments - Cash Equivalent (SBA) Debt service payments, MVLR withheld for debt service, investment delated fees. Lion of activity in Fund 8 - Retirement of Indebtedness: Indicated Tag Fees Appropriation (MVLR) Description Description Payment of Debt Principle (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Debt Service Payments, MVLR withheld for debt service, investment developed fees. Lion of activity in Fund 8 - Retirement of Indebtedness: Indicated Tag Fees Appropriation (MVLR) Description (245,000.00 119,650.00 234.82 -	\$ 358,721.43 51.90 6,111.49 52,527.86 358,721.43
earnings wire Fund 1 - Cu Account # 64500 42210 To record an provided in A Fund 8 - Re Account # 69000 68530 64500 42210 48100 102XX To record de earnings, an A Reconciliat Beginning fur Plus: Revenue Revenue Refunde	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Payment of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Intere Investments - Cash Equivalent (SBA) ebt service payments, MVLR withheld for debt service, investment d related fees. Lion of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year e - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) d bond proceeds	245,000.00 119,650.00 234.82 -	\$ 358,721.43 51.90 6,111.49 52,527.86 358,721.43
earnings wire Fund 1 - Cu Account # 64500 42210 To record an provided in A Fund 8 - Re Account # 69000 68530 64500 42210 48100 102XX To record de earnings, and Reconciliat Beginning fur Plus: Revenue Revenue Refunde Premium	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Payment of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Payable are Investments - Cash Equivalent (SBA) Debt service payments, MVLR withheld for debt service, investment delated fees. Lion of activity in Fund 8 - Retirement of Indebtedness: Indicated Tag Fees Appropriation (MVLR) Description Description Payment of Debt Principle (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Debt Service Payments, MVLR withheld for debt service, investment developed fees. Lion of activity in Fund 8 - Retirement of Indebtedness: Indicated Tag Fees Appropriation (MVLR) Description (245,000.00 119,650.00 234.82 -	\$ 358,721.43 51.90 6,111.49 52,527.86 358,721.43
earnings wire Fund 1 - Cu Account # 64500 42210 To record an provided in A Fund 8 - Re Account # 69000 68530 64500 42210 48100 102XX To record de earnings, and Reconciliat Beginning fur Plus: Revenue Revenue Refunde Premium Less:	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Payment of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Investments - Cash Equivalent (SBA) Description Payment of Debt Principle (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Investments - Cash Equivalent (SBA) Description Description Payment of Indebtedness Description Descr	245,000.00 119,650.00 234.82 -	\$ 358,721.43 51.90 6,111.49 52,527.86 358,721.43 51.90
earnings wire Fund 1 - Cu Account # 64500 42210 To record an provided in A Fund 8 - Re Account # 69000 68530 64500 42210 48100 102XX To record de earnings, and Reconciliat Beginning fur Plus: Revenue Refunde Premium Less: Payment	ed on 6/24/2011. Irrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Petirement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Intere Investments - Cash Equivalent (SBA) Pet service payments, MVLR withheld for debt service, investment d related fees. Petion of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year Peticense Tag Fees Appropriation (MVLR) Pet	245,000.00 119,650.00 234.82 -	\$ 358,721.43 51.90 6,111.49 52,527.86 358,721.43 51.90 - - 245,000.00
earnings wire Fund 1 - Cu Account # 64500 42210 To record an provided in A Fund 8 - Re Account # 69000 68530 64500 42210 48100 102XX To record de earnings, and earnings, and earnings fur Plus: Revenue Revenue Refunde Premium Less: Payment Interest	rent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Petirement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Investments - Cash Equivalent (SBA) Petit service payments, MVLR withheld for debt service, investment direlated fees. Ition of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year Petit License Tag Fees Appropriation (MVLR) Petit Capital Outlay Bonds (SBA Sinking Fund Interest Earnings) Interest and Divendends (SBA Sinking Fund Interest Earnings) Interest Tag Fees Appropriation (MVLR) Petit Capital Outlay Bonds) To Debt Principle (SBE Capital Outlay Bonds) On Debt (SBE Capital Outlay Bonds)	245,000.00 119,650.00 234.82 -	\$ 358,721.43 51.90 6,111.49 52,527.86 358,721.43 51.90 - - 245,000.00 119,650.00
earnings wire Fund 1 - Cu Account # 64500 42210 To record an provided in A Fund 8 - Re Account # 69000 68530 64500 42210 48100 102XX To record de earnings, and Reconciliat Beginning fur Plus: Revenue Revenue Revenue Revenue Refunde Premium Less: Payment Interest Other Se	ed on 6/24/2011. Irrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Petirement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Intere Investments - Cash Equivalent (SBA) Pet service payments, MVLR withheld for debt service, investment d related fees. Petion of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year Peticense Tag Fees Appropriation (MVLR) Pet	245,000.00 119,650.00 234.82 -	\$ 358,721.43 51.90 6,111.49 52,527.86 358,721.43 51.90 - - 245,000.00 119,650.00
earnings wire Fund 1 - Cu Account # 64500 42210 To record an provided in A Fund 8 - Re Account # 69000 68530 64500 42210 48100 102XX To record de earnings, and Reconciliat Beginning fur Plus: Revenue Revenue Revenue Refunde Premium Less: Payment Interest Other Se Payment	red on 6/24/2011. Irrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Investments - Cash Equivalent (SBA) Est service payments, MVLR withheld for debt service, investment delated fees. Ition of activity in Fund 8 - Retirement of Indebtedness: India balance as provided in prior school year Interest and Divendends (SBA Sinking Fund Interest Earnings) Interest Earnings (SBE Capital Outlay Bonds) Interest (SBE Capital Outlay Bonds) Interest (SBE Capital Outlay Bonds) Interest Earnings (SBE Capital Outlay Bonds) Interest (SBE Capital Outlay Bonds) Interest Earnings (SBE Capital Outlay Bonds) Interest (SBE Capital Outlay Bonds) Interest (SBE Capital Outlay Bonds) Interest Earnings (SBE Capital Outlay Bonds)	245,000.00 119,650.00 234.82 -	\$ 358,721.43 51.90 6,111.49

POLK STATE COLLEGE

<u>Debit</u>

Credit

Entries resulting from bond issuance and refunding:

<u> Fund 7 - Un</u>	expended Plant		
Account #	Description		
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		-
	llege did not participate in the issuance of new bonds during FY		
2010-11.			
	tirement of Indebtedness		
Account #	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent -		
	Dues and Fees (Issuance costs - underwriter's discount) -		
	Dues and Fees (Issuance costs - bond finance/admin charges) -		
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable		-
_	or district was not impacted by the issuance of the refunding		
			Cuadit
rear-end e			<u>Credit</u>
	expended Plant		
Account #	<u>Description</u>		
.0100	Cash - Cash Disbursements 136,324.26		
4500	Other Services (Admin Charges - State Treasury) 252.56		
2210	Revenue - License Tag Fees Appropriation (MVLR)		131,014.00
8100	Revenue - Interest and Divendends (Interest Earned on MVLR Withheld)		5,562.82
o record (Due to Other Agencies CO&DS disbursements, investment earnings, and treasury fees.		
	ursement wired on 03/18/2011 and/or 06/28/2011; net interest		
-	d on 6/24/2011.		
	rrent Funds - Unrestricted		
Account #	<u>Description</u>		
4500	Other Services (Admin Charges - DOE) 3,798.00		
2210	Revenue - License Tag Fees Appropriation (MVLR)		3,798.00
o record an	ounts withheld from MVLR for actual administration fees as		
rovided in A	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
	tirement of Indebtedness		
ccount #	Description		
59000	Payment of Debt Principle (SBE Capital Outlay Bonds) 85,000.00		
	Interest on Debt (SBE Capital Outlay Bonds) 35,500.00		
8530			
8530	Other Services (Admin Charges - SBA) 77.50		
8530 4500	Other Services (Admin Charges - SBA) 77.50 Accrued Interest Payable -		
8530 4500 2210	Other Services (Admin Charges - SBA) 77.50 Accrued Interest Payable - Revenue - License Tag Fees Appropriation (MVLR)		
8530 4500 -2210 -8100	Other Services (Admin Charges - SBA) 77.50 Accrued Interest Payable - Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Earnings)		17.13
8530 4500 -2210 -8100	Other Services (Admin Charges - SBA) 77.50 Accrued Interest Payable - Revenue - License Tag Fees Appropriation (MVLR)		17.13
8530 4500 2210 8100 02XX	Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Earnings) Investments - Cash Equivalent (SBA)		17.13
8530 4500 2210 8100 02XX o record de	Other Services (Admin Charges - SBA) 77.50 Accrued Interest Payable - Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Earnings)		17.13
8530 4500 -2210 -8100 -02XX To record de earnings, and	Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Earnings) Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment I related fees.		17.13
8530 84500 82210 8100 02XX To record de earnings, and	Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Earnings) Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment I related fees. on of activity in Fund 8 - Retirement of Indebtedness:	¢	17.13 2,172.37
8530 4500 2210 8100 02XX To record de arnings, and Reconciliation	Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Earnings) Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment I related fees.	\$	17.13 2,172.37
8530 4500 2210 8100 02XX To record detarnings, and Reconciliation	Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Earnings) Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment I related fees. on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year	\$	17.13 2,172.37 18,947.25
8530 4500 2210 8100 02XX To record detarnings, and Reconciliations Beginning fui Plus: Revenue	Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Earnings) Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment I related fees. on of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year - License Tag Fees Appropriation (MVLR)	\$	17.13 2,172.37 18,947.25 118,388.00
8530 4500 2210 8100 02XX To record deternings, and Reconciliations Beginning fur Plus: Revenue Revenue	Other Services (Admin Charges - SBA) 77.50 Accrued Interest Payable - Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Earnings) Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment I related fees. on of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)	\$	17.13 2,172.37 18,947.25 118,388.00
8530 84500 82210 8100 .02XX To record deternings, and Reconciliati Beginning fui Plus: Revenue Revenue Refunded	Other Services (Admin Charges - SBA) 77.50 Accrued Interest Payable - Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Earnings) Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment I related fees. on of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) I bond proceeds	\$	118,388.00 17.13 2,172.37 18,947.25 118,388.00 17.13
58530 54500 F2210 F8100 F02XX Fo record decennings, and Reconciliation Beginning fui Plus: Revenue Revenue Refunded Premium	Other Services (Admin Charges - SBA) 77.50 Accrued Interest Payable - Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Earnings) Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment I related fees. on of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)	\$	17.13 2,172.37 18,947.25 118,388.00
88530 84500 82210 88100 .02XX To record deternings, and Reconciliation Beginning fur Plus: Revenue Revenue Refunded Premium Less:	Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Earnings) Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment related fees. on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) bond proceeds on refunded bonds	\$	17.13 2,172.37 18,947.25 118,388.00 17.13
88530 84500 82210 88100 .02XX To record de Parnings, and Reconciliati Beginning fur Plus: Revenue Revenue Refunded Premium Less: Payment	Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Earnings) Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment I related fees. on of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) I bond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds)	\$	17.13 2,172.37 18,947.25 118,388.00 17.13 - - 85,000.00
88530 84500 82210 8100 02XX To record de Parnings, and Reconciliation Beginning fur Plus: Revenue Revenue Refunded Premium Less: Payment Interest of	Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Earnings) Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment I related fees. on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) I bond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds)	\$	17.13 2,172.37 18,947.25 118,388.00 17.13 - - 85,000.00 35,500.00
88530 84500 82210 8100 02XX To record de Parnings, and Reconciliation Beginning fur Plus: Revenue Revenue Refunded Premium Less: Payment Interest of	Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Earnings) Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment I related fees. on of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) I bond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds)	\$	17.13 2,172.37 18,947.25 118,388.00 17.13 - - 85,000.00
58530 54500 F2210 F8100 502XX Fo record decarnings, and Reconciliation Beginning fur Plus: Revenue Revenue Refunded Premium Less: Payment Interest of	Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Earnings) Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment I related fees. on of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) I bond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) rvices (Admin Charges - SBA)	\$	17.13 2,172.37 18,947.25 118,388.00 17.13 - - 85,000.00 35,500.00
88530 84500 82210 8100 822X To record de earnings, and earnings fur Plus: Revenue Revenue Refunded Premium Less: Payment Interest of Other Se Payments	Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Earnings) Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment I related fees. on of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) I bond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) rvices (Admin Charges - SBA) s to refunded bonds escrow agent	\$	17.13 2,172.37 18,947.25 118,388.00 17.13 - - 85,000.00 35,500.00
58530 54500 42210 48100 102XX Fo record decarnings, and Reconciliati Beginning fur Plus: Revenue Revenue Refunded Premium Less: Payment Interest of Other Se Payments	Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Earnings) Investments - Cash Equivalent (SBA) ot service payments, MVLR withheld for debt service, investment I related fees. On of activity in Fund 8 - Retirement of Indebtedness: and balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) I bond proceeds on refunded bonds of Debt Principle (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) rvices (Admin Charges - SBA) s to refunded bonds escrow agent I fees on refunded bonds (admin and underwriter fees)	\$	17.13 2,172.37 18,947.25 118,388.00 17.13 - - 85,000.00 35,500.00

ST. JOHNS RIVER STATE COLLEGE

<u>Debit</u>

Credit

Entries resulting from bond issuance and refunding:

Fund 7 - Unexpended Plant

i una / On	expended Plant			
Account #	Description			
<u>11XX</u>	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 Co	llege did not participate in the issuance of new bonds during FY			_
2010-11.	nege and not participate in the issuance of new bonds during in			
	tirement of Indebtedness			
Account #	<u>Description</u> Payments to Refunded Bond Escrow Agent	_		
	Dues and Fees (Issuance costs - underwriter's discount)	_		
	Dues and Fees (Issuance costs - bond finance/admin charges)	-		
	Sale of Refunding Bonds			-
	Premium on Sale of Refunding Bonds			-
	Accrued Interest Payable			-
_	or district was not impacted by the issuance of the refunding portion			
or the SBE Ca	apital Outlay Bonds, 2010 Series A.			
Year-end e		<u>Debit</u>		<u>Credit</u>
	expended Plant			
Account #	Description Cash Cash Dishursaments	101 527 10		
10100 64500	Cash - Cash Disbursements Other Services (Admin Charges - State Treasury)	191,537.18 189.92		
42210	Revenue - License Tag Fees Appropriation (MVLR)	103.32	187	,544.00
48100	Revenue - Interest and Divendends (Interest Earned on MVLF	R Withheld)		,183.10
	Due to Other Agencies	/	•	*
	CO&DS disbursements, investment earnings, and treasury fees.			
	ursement wired on 03/18/2011 and/or 06/28/2011; net interest			
_	ed on 6/24/2011.			
	rrent Funds - Unrestricted			
Account #	Description Other Services (Admin Charges DOE)	2 056 00		
64500 42210	Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	2,856.00	ว	,856.00
	nounts withheld from MVLR for actual administration fees as		۷	,050.00
	rticle XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 8 - Re	tirement of Indebtedness			
Account #	Description			
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	-		
68530	Interest on Debt (SBE Capital Outlay Bonds)	-		
64500	Other Services (Admin Charges - SBA)	-		
10010	Accrued Interest Payable	-		
42210	Revenue - License Tag Fees Appropriation (MVLR)	ct Earnings\		-
48100	Revenue - Interest and Divendends (SBA Sinking Fund Interes	st carrings)		-
	bt service payments, MVLR withheld for debt service, investment i related fees.			
	ion of activity in Fund 8 - Retirement of Indebtedness:		ф	
Plus:	nd balance as provided in prior school year		\$	-
	- License Tag Fees Appropriation (MVLR)			-
	- Interest and Divendends (SBA Sinking Fund Interest Earnings)			-
	d bond proceeds on refunded bonds			-
Less:	OTT CTUTICE DOTIES			-
	of Debt Principle (SBE Capital Outlay Bonds)			_
	on Debt (SBE Capital Outlay Bonds)			-
Other Se	rvices (Admin Charges - SBA)			-
	s to refunded bonds escrow agent			-
	fees on refunded bonds (admin and underwriter fees)	_	1	-
Ending fund l	balance		\$	-

ST. PETERSBURG COLLEGE

Debit

1,746,094.27

Credit

Entries resulting from bond issuance and refunding:

Fund 7 - Unexpended Plant

Account #

<u>11XX</u>

Description

Cash

	Cash	1,746,094.27	
	Dues and Fees (Issuance costs - underwriter's discount)	11,221.91	
	Dues and Fees (Issuance costs - bond finance/admin charges)	3,276.22	
	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	1,645,000.00
	Premium on Sale of Bonds		115,592.40
Refers to the	new money portion of the SBE Capital Outlay Bonds, 2010 Series		113,332,70
	delivered 10/14/2010.		
•	tirement of Indebtedness		
Account #	Description Description		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Sale of Refunding Bonds	-	_
	Premium on Sale of Refunding Bonds		_
	Accrued Interest Payable		_
	rical ded Trical est i dyasie		
The college o	r district was not impacted by the issuance of the refunding portion		
of the SBE Ca	pital Outlay Bonds, 2010 Series A.		
Year-end er	ntries:	<u>Debit</u>	Credit
	expended Plant		
			
Account #	<u>Description</u> Cash - Cash Disbursements	105 201 01	
10100 54500	Other Services (Admin Charges - State Treasury)	195,391.81 691.04	
1 2210	Revenue - License Tag Fees Appropriation (MVLR)	091.04	180,862.00
18100	Revenue - Interest and Divendends (Interest Earned on MVL	R Withheld)	15,220.85
	Due to Other Agencies		_3,0,0
To record C	O&DS disbursements, investment earnings, and treasury fees.		
CO&DS disbu	ursement wired on 03/18/2011 and/or 06/28/2011; net interest		
earnings wire	d on 6/24/2011.		
Fund 1 - Cui	rrent Funds - Unrestricted		
Account #	Description		
64500	Other Services (Admin Charges - DOE)	10,392.00	
42210	Revenue - License Tag Fees Appropriation (MVLR)		10,392.00
	ounts withheld from MVLR for actual administration fees as		
provided in Ai	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
Fund 8 - Ret	tirement of Indebtedness		
Account #	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	330,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	143,177.75	
64500	Other Services (Admin Charges - SBA)	328.31	
	Accrued Interest Payable	-	
42210	Revenue - License Tag Fees Appropriation (MVLR)		501,545.99
48100	Revenue - Interest and Divendends (SBA Sinking Fund Interest		72.56
102XX	Invest	28,112.49	
	ot service payments, MVLR withheld for debt service, investment		
earnings, and	related fees.		
<u>Reconciliati</u>	on of activity in Fund 8 - Retirement of Indebtedness:		
	nd balance as provided in prior school year		\$ 69,596.72
Plus:	License Tog Foce Appearaistics (M)// D)		FO1 F4F 00
	- License Tag Fees Appropriation (MVLR)		501,545.99
	- Interest and Divendends (SBA Sinking Fund Interest Earnings) I bond proceeds		72.56 -
	on refunded bonds		-
Less:	on relative bonds		_
	of Debt Principle (SBE Capital Outlay Bonds)		330,000.00
	on Debt (SBE Capital Outlay Bonds)		143,177.75
	rvices (Admin Charges - SBA)		328.31
	s to refunded bonds escrow agent		-
Payments	fees on refunded bonds (admin and underwriter fees)		-
	(97,709.21

SANTA FE COLLEGE

<u>Debit</u>

Credit

Entries resulting from bond issuance and refunding:

Fund 7 - Unexpended Plant

Account # 11XX	Description 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 Promium on Sale of Bonds	- - - -		-
District or Co 2010-11.	Premium on Sale of Bonds ollege did not participate in the issuance of new bonds during FY			-
Fund 8 - Re	etirement of Indebtedness			
Account #	Description Payments to Refunded Bond Escrow Agent Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable	- - -		- - -
-	or district was not impacted by the issuance of the refunding portion apital Outlay Bonds, 2010 Series A.			
Year-end e	ntries:	<u>Debit</u>		<u>Credit</u>
Fund 7 - Un	nexpended Plant			
CO&DS disb	Description Cash - Cash Disbursements Other Services (Admin Charges - State Treasury) Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (Interest Earned on MVLR Due to Other Agencies CO&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011.	169,824.55 452.85 Withheld)		160,303.00 9,974.40
Fund 1 - Cu	rrent Funds - Unrestricted			
provided in A	Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.	6,810.00		6,810.00
	etirement of Indebtedness			
Account # 69000 68530 64500	<u>Description</u> Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable	225,000.00 67,825.00 187.80		
	Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interes Investments - Cash Equivalent (SBA) bt service payments, MVLR withheld for debt service, investment d related fees.	t Earnings)		286,887.42 41.51 6,083.87
<u>Reconciliat</u>	ion of activity in Fund 8 - Retirement of Indebtedness:			
Beginning fu Plus:	nd balance as provided in prior school year		\$	41,475.14
Davanua	- License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) d bond proceeds			286,887.42 41.51 - -
Revenue Refunde Premium	on refunded bonds			
Revenue Refunded Premium Less: Payment Interest Other Se Payment	of Debt Principle (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) es to refunded bonds escrow agent			225,000.00 67,825.00 187.80
Revenue Refunded Premium Less: Payment Interest Other Se Payment	of Debt Principle (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA) es to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees)		<u> </u>	67,825.00

SEMINOLE STATE COLLEGE of FLORIDA

	ulting from bond issuance and refunding:	<u>Debit</u>	
	nexpended Plant		
Account # L1XX	<u>Description</u> 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 Co	ollege did not participate in the issuance of new bonds during FY		
2010-11.			
Fund 8 - Re	etirement of Indebtedness		
Account #	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	326,317.75	
	Dues and Fees (Issuance costs - underwriter's discount)	2,039.21	
	Dues and Fees (Issuance costs - bond finance/admin charges)	632.0 4	
	Sale of Refunding Bonds		280,000.00
	Premium on Sale of Refunding Bonds		45,326.50
	Accrued Interest Payable		3,662.50
	s result from the refunding portion of the SBE Capital Outlay Bonds,		
2010 Series A	A, dated 10/14/2010, which refund the 2001 Series A bonds		
naturing in 2	2012 through 2021 and the 2002 Series A bonds maturing in 2013		
hrough 2022	2.		
Year-end e	ntries:	<u>Debit</u>	<u>Credit</u>
	nexpended Plant		
Account #	<u>Description</u>		
10100	Cash - Cash Disbursements	187, 4 91.70	
4500	Other Services (Admin Charges - State Treasury)	5 4 9. 4 0	
2210	Revenue - License Tag Fees Appropriation (MVLR)		175,940.00
8100	Revenue - Interest and Divendends (Interest Earned on MVLR	Withheld)	12,101.10
10100			,
	Due to Other Agencies	,	,
Γο record (CO&DS disbursements, investment earnings, and treasury fees.	,	
To record (,	,
Γο record (CO&DS disb	CO&DS disbursements, investment earnings, and treasury fees.	,	,
Fo record (CO&DS disbearnings wire	CO&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011.	,	,
To record (CO&DS disbearnings wire	CO&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011.	,	- -,
To record (CO&DS disbearnings wire Fund 1 - Cu Account #	CO&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Irrent Funds - Unrestricted Description	,	- ,
To record (CO&DS disbearnings wire Fund 1 - Cu Account # 64500	CO&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. urrent Funds - Unrestricted Description Other Services (Admin Charges - DOE)	8,262.00	
To record (CO&DS disb carnings wire Fund 1 - Cu Account # 54500	CO&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. urrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR)	,	8,262.00
To record (CO&DS disb carnings wire tund 1 - Cu account # 64500 2210 To record arr	CO&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. urrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as	,	
To record (CO&DS disb carnings wire count # 54500 12210 To record am provided in A	CO&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. urrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	,	
To record (CO&DS disb carnings wire Fund 1 - Cu Account # 54500 F2210 To record am provided in A	CO&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Irrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.	,	
To record (CO&DS disb carnings wire fund 1 - Cu Account # 64500 corecord amorovided in Account # 64500 count # 645	CO&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Irrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description	8,262.00	
CO&DS disb carnings wire Fund 1 - Cu Account # 54500 12210 To record am provided in A Fund 8 - Re Account # 59000	CO&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. urrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. etirement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds)	8,262.00 255,000.00	
Fund 1 - Cu 36500 56500 56500 56500 575000 575000 575000 575000 57500 57500 57500 57500 57500	CO&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. urrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. utilizement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds)	8,262.00 255,000.00 114,759.52	
Fund 1 - Cu 36500 56500 56500 56500 575000 575000 575000 575000 57500 57500 57500 57500 57500	CO&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Irrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Extirement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA)	8,262.00 255,000.00 114,759.52 239.97	
CO&DS disb carnings wire count # 54500 corecord am crovided in A count # 59000 68530 64500	CO&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Irrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Extrement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable	8,262.00 255,000.00 114,759.52	8,262.00
CO&DS disb carnings wire count # 54500 co record am crovided in A count # 59000 68530 64500	CO&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Irrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Etirement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR)	8,262.00 255,000.00 114,759.52 239.97 3,662.50	8,262.00 366,597.75
To record (CO&DS disb carnings wire fund 1 - Cu Account # 54500 record amorovided in Account # 59000 58530 54500	CO&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Irrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Etirement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest	8,262.00 255,000.00 114,759.52 239.97 3,662.50	8,262.00 366,597.75 53.0
CO&DS disb carnings wire count # 54500 corecord am crovided in A cund 8 - Re account # 59000 68530 64500	CO&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Irrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Petirement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Investments - Cash Equivalent (SBA)	8,262.00 255,000.00 114,759.52 239.97 3,662.50	8,262.00 366,597.75
To record (CO&DS disb carnings wire Fund 1 - Cu Account # 64500 For record amorovided in AFUND FOR FUND FUND FOR FUND FUND FOR FU	CO&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Irrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Payment of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Investments - Cash Equivalent (SBA)	8,262.00 255,000.00 114,759.52 239.97 3,662.50	8,262.00 366,597.75 53.0
To record (CO&DS disb carnings wire Fund 1 - Cu Account # 64500 record amorovided in AFUND FUND FOR FUND FUND FOR FUND F	CO&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Irrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Payment of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Investments - Cash Equivalent (SBA) Obt service payments, MVLR withheld for debt service, investment direlated fees.	8,262.00 255,000.00 114,759.52 239.97 3,662.50	8,262.00 366,597.75 53.0
CO&DS disb carnings wire CO&DS disb carnings wire CO&DS disb carnings wire COOUNT # COOUNT #	CO&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Interest Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Investments - Cash Equivalent (SBA) Obt service payments, MVLR withheld for debt service, investment derelated fees. Interest in Fund 8 - Retirement of Indebtedness:	8,262.00 255,000.00 114,759.52 239.97 3,662.50 st Earnings)	8,262.00 366,597.75 53.0 7,011.20
CO&DS disb carnings wire count # 54500 count # 59000 count	CO&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Irrent Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Payment of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Investments - Cash Equivalent (SBA) Obt service payments, MVLR withheld for debt service, investment direlated fees.	8,262.00 255,000.00 114,759.52 239.97 3,662.50	8,262.00 366,597.75 53.0
CO&DS disb carnings wire CO&DS disb carnings wire COWDS disb carnings wire COWDS disb carnings are count # coount # coou	CO&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Interest Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Investments - Cash Equivalent (SBA) bbt service payments, MVLR withheld for debt service, investment derelated fees. Interest of Indebtedness:	8,262.00 255,000.00 114,759.52 239.97 3,662.50 st Earnings)	8,262.00 366,597.75 53.0 7,011.20
CO&DS disb carnings wire count # 64500 count # 64500 count # 69000 count	CO&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Interest Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Investments - Cash Equivalent (SBA) but service payments, MVLR withheld for debt service, investment direlated fees. Interest Tag Fees Appropriation (MVLR) Retirement of Indebtedness: Ind balance as provided in prior school year	8,262.00 255,000.00 114,759.52 239.97 3,662.50 st Earnings)	366,597.75 53.04 7,011.20 72,643.52 366,597.75
CO&DS disb carnings wire count # 54500 count # 59000 count	CO&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Interest Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Investments - Cash Equivalent (SBA) Obtactivity in Fund 8 - Retirement of Indebtedness: Ind balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)	8,262.00 255,000.00 114,759.52 239.97 3,662.50 st Earnings)	366,597.75 53.04 7,011.20 72,643.52 366,597.75 53.04
CO&DS disb carnings wire arnings wire account # 54500 carnings wire account # 54500 carnings wire account # 59000 carnings, and account # 59000 carnings, account # 59000 ca	CO&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Interest Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Investments - Cash Equivalent (SBA) obt service payments, MVLR withheld for debt service, investment direlated fees. Indicator of activity in Fund 8 - Retirement of Indebtedness: Indicator of activity in Fund 8 - Retirement of Indebtedness: Indicator of activity in Fund 8 - Retirement of Indebtedness: Indicator of activity in Fund 8 - Retirement of Indebtedness: Indicator of activity in Fund 8 - Retirement of Indebtedness: Indicator of activity in Fund 8 - Retirement of Indebtedness: Indicator of activity in Fund 8 - Retirement of Indebtedness: Indicator of activity in Fund 8 - Retirement of Indebtedness: Indicator of activity in Fund 8 - Retirement of Indebtedness: Indicator of activity in Fund 8 - Retirement of Indebtedness: Indicator of activity in Fund 8 - Retirement of Indebtedness: Indicator of activity in Fund 8 - Retirement of Indebtedness: Indicator of activity in Fund 8 - Retirement of Indebtedness: Indicator of activity in Fund 8 - Retirement of Indebtedness: Indicator of activity in Fund 8 - Retirement of Indebtedness: Indicator of activity in Fund 8 - Retirement of Indebtedness: Indicator of activity in Fund 8 - Retirement of Indebtedness: Indicator of activity in Fund 8 - Retirement of Indebtedness: Indicator of activity in Fund 8 - Retirement of Indebtedness: Indicator of activity in Fu	8,262.00 255,000.00 114,759.52 239.97 3,662.50 st Earnings)	366,597.75 53.04 7,011.20 72,643.52 366,597.75 53.04 280,000.00
CO&DS disb carnings wire Fund 1 - Cu Account # 54500 12210 To record am provided in A Fund 8 - Re Account # 59000 58530 64500 12210 18100 102XX To record decarnings, and Reconciliation Plus: Revenue Refunded Premium	CO&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Interest Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Investments - Cash Equivalent (SBA) Obtactivity in Fund 8 - Retirement of Indebtedness: Ind balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings)	8,262.00 255,000.00 114,759.52 239.97 3,662.50 st Earnings)	366,597.75 53.04 7,011.20 72,643.52 366,597.75 53.04
CO&DS disb carnings wire count # 54500 corecord am crovided in A count # 59000 corecord de carnings, and count geginning fur Plus: Revenue Refunded Premium Less:	CO&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Interest Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Retirement of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Investments - Cash Equivalent (SBA) bbt service payments, MVLR withheld for debt service, investment deleted fees. Ion of activity in Fund 8 - Retirement of Indebtedness: Ind balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) d bond proceeds on refunded bonds	8,262.00 255,000.00 114,759.52 239.97 3,662.50 st Earnings)	366,597.75 53.0- 7,011.20 72,643.52 366,597.75 53.0- 280,000.00 45,326.50
CO&DS disberanings wire Fund 1 - Cu Account # 54500 12210 To record amorovided in Account # 59000 58530 54500 12210 18100 102XX To record decernings, and account # 18eginning fund Plus: Revenue Refunded Premium Less: Payment	CO&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Interest Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Investments - Cash Equivalent (SBA) bbt service payments, MVLR withheld for debt service, investment deleted fees. Interest and Divendends (SBA Sinking Fund Interest Earnings) License Tag Fees Appropriation (MVLR) - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) d bond proceeds on refunded bonds	8,262.00 255,000.00 114,759.52 239.97 3,662.50 st Earnings)	8,262.00 366,597.75 53.04 7,011.20 72,643.52 366,597.75 53.04 280,000.00 45,326.50 255,000.00
CO&DS disberanings wire Fund 1 - Cu Account # 54500 12210 Fo record amorovided in Account # 59000 58530 54500 12210 18100 102XX Fo record determings, and Reconciliation Revenue Refunded Premium Less: Payment Interest	CO&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Interest Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Investments - Cash Equivalent (SBA) Obt service payments, MVLR withheld for debt service, investment of related fees. Ion of activity in Fund 8 - Retirement of Indebtedness: Ind balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) d bond proceeds on refunded bonds Tof Debt Principle (SBE Capital Outlay Bonds) On Debt (SBE Capital Outlay Bonds)	8,262.00 255,000.00 114,759.52 239.97 3,662.50 st Earnings)	8,262.00 366,597.75 53.04 7,011.20 72,643.52 366,597.75 53.04 280,000.00 45,326.50 255,000.00 114,759.52
Fund 1 - Cu Account # 64500 12210 Fo record am provided in Account # 639000 68530 64500 12210 18100 102XX Fo record decemnings, and Reconciliation Revenue Revenue Refunded Premium Less: Payment Interest Other Se	CO&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Interest Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Investments - Cash Equivalent (SBA) but service payments, MVLR withheld for debt service, investment direlated fees. Ion of activity in Fund 8 - Retirement of Indebtedness: Indi balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) di bond proceeds In on refunded bonds In of Debt Principle (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bonds) Pervices (Admin Charges - SBA)	8,262.00 255,000.00 114,759.52 239.97 3,662.50 st Earnings)	366,597.75 53.0- 7,011.20 72,643.52 366,597.75 53.0- 280,000.00 45,326.50 255,000.00 114,759.52 239.93
Fund 1 - Cu Account # 64500 42210 Fo record amorovided in Account # 64500 42210 Fo record amorovided in Account # 69000 68530 64500 42210 48100 102XX Fo record decernings, and Plus: Revenue Revenue Revenue Revenue Refunded Premium Less: Payment Interest Other Se Payment	CO&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Interest Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Investments - Cash Equivalent (SBA) bbt service payments, MVLR withheld for debt service, investment direlated fees. Interest and Divendends (SBA Sinking Fund Interest and balance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) di bond proceeds on refunded bonds - of Debt Principle (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds) - on Debt (SBE Capital Outlay Bonds) - on Capital Outlay Bonds)	8,262.00 255,000.00 114,759.52 239.97 3,662.50 st Earnings)	366,597.75 53.0 7,011.20 72,643.52 366,597.75 53.0 280,000.00 45,326.50 255,000.00 114,759.52 239.93 326,317.75
Fund 1 - Cu Account # 64500 42210 Fo record amorovided in A Fund 8 - Re Account # 69000 68530 64500 42210 48100 102XX Fo record decernings, and Reconciliation Beginning fund Plus: Revenue Revenue Revenue Refunded Premium Less: Payment Interest Other Se Payment	CO&DS disbursements, investment earnings, and treasury fees. ursement wired on 03/18/2011 and/or 06/28/2011; net interest ed on 6/24/2011. Interest Funds - Unrestricted Description Other Services (Admin Charges - DOE) Revenue - License Tag Fees Appropriation (MVLR) nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest of Indebtedness Description Payment of Debt Principle (SBE Capital Outlay Bonds) Interest on Debt (SBE Capital Outlay Bonds) Other Services (Admin Charges - SBA) Accrued Interest Payable Revenue - License Tag Fees Appropriation (MVLR) Revenue - Interest and Divendends (SBA Sinking Fund Interest Investments - Cash Equivalent (SBA) Obt service payments, MVLR withheld for debt service, investment delated fees. Ion of activity in Fund 8 - Retirement of Indebtedness: Indibalance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) Indibalance as provided in prior school year - License Tag Fees Appropriation (MVLR) - Interest and Divendends (SBA Sinking Fund Interest Earnings) In Debt (SBE Capital Outlay Bonds) In Debt (SBE Capital Outlay Bon	8,262.00 255,000.00 114,759.52 239.97 3,662.50 st Earnings)	366,597.75 53.0- 7,011.20 72,643.52 366,597.75 53.0- 280,000.00 45,326.50 255,000.00 114,759.52 239.93

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

SOUTH FLORIDA COMMUNITY COLLEGE

<u>Debit</u>

Credit

Entries resulting from bond issuance and refunding:

Fund 7 - Unexpended Plant

Account # 11XX	<u>Description</u> Cash	_	
<u> 11///</u>	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		-
	llege did not participate in the issuance of new bonds during FY		
2010-11.			
<u>Fund 8 - Re</u>	tirement of Indebtedness		
Account #	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable		_
	Accided interest rayable		
The college o	or district was not impacted by the issuance of the refunding portion		
_	apital Outlay Bonds, 2010 Series A.		
Year-end e	ntries:	<u>Debit</u>	Credit
	expended Plant		
Account #	<u>Description</u>		
10100	Cash - Cash Disbursements	142,000.93	
64500	Other Services (Admin Charges - State Treasury)	126.08	
42210	Revenue - License Tag Fees Appropriation (MVLR)		139,350.00
48100	Revenue - Interest and Divendends (Interest Earned on MVLI	R Withheld)	2,777.01
_	Due to Other Agencies		
	CO&DS disbursements, investment earnings, and treasury fees.		
	ursement wired on 03/18/2011 and/or 06/28/2011; net interest		
_	ed on 6/24/2011.		
	rrent Funds - Unrestricted		
Account #	Description Other Couries (Admin Changes, DOF)	2 122 00	
64500 42210	Other Services (Admin Charges - DOE)	2,122.08	2,122.08
_	Revenue - License Tag Fees Appropriation (MVLR) counts withheld from MVLR for actual administration fees as		2,122.00
	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
•	tirement of Indebtedness		
Account #	Description		
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 (MVLR)		-
48100	Revenue - Interest and Divendends (SBA Sinking Fund Intere	est Earnings)	-
	bt service payments, MVLR withheld for debt service, investment d related fees.		
	ion of activity in Fund 8 - Retirement of Indebtedness:	*	
Beginning fui Plus:	nd balance as provided in prior school year	\$	-
Revenue	- License Tag Fees Appropriation (MVLR)		-
	- Interest and Divendends (SBA Sinking Fund Interest Earnings)		-
	d bond proceeds		-
	on refunded bonds		-
Less:	of Dobt Principle (CDE Capital Quitlant Bonds)		
	of Debt Principle (SBE Capital Outlay Bonds) on Debt (SBE Capital Outlay Bonds)		-
	on Debt (SBE Capital Outlay Bonds) rvices (Admin Charges - SBA)		-
	s to refunded bonds escrow agent		-
	I fees on refunded bonds (admin and underwriter fees)		
Dues and	(a a a a a a a a a a a a a a a a a a a		
Dues and Ending fund	balance	_\$	-

TALLAHASSEE COMMUNITY COLLEGE

<u>Debit</u>

Credit

Entries resulting from bond issuance and refunding:

Fund 7 - Unexpended Plant

Account #	<u>Description</u>		
<u>11XX</u>	Cash	625,097.83	
	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	3,990.77 1,165.10	
	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	ESE 000 00
	Premium on Sale of Bonds		585,000.00 45,253.70
	e new money portion of the SBE Capital Outlay Bonds, 2010 Series d delivered 10/14/2010.		,
•	etirement of Indebtedness		
Account #	<u>Description</u>		
Account #	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges) Sale of Refunding Bonds	-	_
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable		-
The college	or district was not impacted by the issuance of the refunding portion		
of the SBE C	Capital Outlay Bonds, 2010 Series A.		
Year-end e		<u>Debit</u>	<u>Credit</u>
	nexpended Plant		
Account # 10100	<u>Description</u> Cash - Cash Disbursements	91,906.39	
64500	Other Services (Admin Charges - State Treasury)	466.01	
42210	Revenue - License Tag Fees Appropriation (MVLR)		82,108.00
48100	Revenue - Interest and Divendends (Interest Earned on MVL Due to Other Agencies	R Withheld)	10,264.40
	CO&DS disbursements, investment earnings, and treasury fees. pursement wired on 03/18/2011 and/or 06/28/2011; net interest		
	red on 6/24/2011.		
-	urrent Funds - Unrestricted		
Account #	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	7,008.00	
42210 To record an	Revenue - License Tag Fees Appropriation (MVLR) mounts withheld from MVLR for actual administration fees as		7,008.00
	Article XII, Section 9, Subsection (d) of the Florida Constitution.		
•	etirement of Indebtedness		
Account #	Description		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	200,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	169,756.09	
64500	Other Services (Admin Charges - SBA) Accrued Interest Payable	247.49	
42210	Revenue - License Tag Fees Appropriation (MVLR)	-	378,084.32
48100	Revenue - Interest and Divendends (SBA Sinking Fund Intere	st Earnings)	54.70
102XX	Investments - Cash Equivalent (SBA)	8,135.44	
	ebt service payments, MVLR withheld for debt service, investment and related fees.		
Reconciliat	tion of activity in Fund 8 - Retirement of Indebtedness:		
Plus:	und balance as provided in prior school year	9	116,929.40
	e - License Tag Fees Appropriation (MVLR)		378,084.32
	e - Interest and Divendends (SBA Sinking Fund Interest Earnings) ed bond proceeds		54.70 -
	n on refunded bonds		-
Less:			
	t of Debt Principle (SBE Capital Outlay Bonds)		200,000.00
Intoract	on Debt (SBE Capital Outlay Bonds) ervices (Admin Charges - SBA)		169,756.09 247.49
	ervices (Aurilli Charges - 3DA)		2 4 7.45 -
Other Se	ts to refunded bonds escrow agent		
Other Se Payment	ts to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees)	<u> </u>	-

VALENCIA COLLEGE

Debit

Credit

Entries resulting from bond issuance and refunding:

Fund 7 - Unexpended Plant

	expended Plant			
Account #	Description			
<u>11XX</u>	Cash	3,385,136.13		
	Dues and Fees (Issuance costs - underwriter's discount)	21,420.57		
	Dues and Fees (Issuance costs - bond finance/admin charges)	6,253.70		
	Discounts on Sale of Bonds	-		
	Sale of Bonds - SBE/COBI Bonds			3,140,000.00
	Premium on Sale of Bonds			272,810.40
	new money portion of the SBE Capital Outlay Bonds, 2010 Series			
A, dated and	delivered 10/14/2010.			
Fund 8 - Ret	rirement of Indebtedness			
Account #	Description			
	Payments to Refunded Bond Escrow Agent	-		
	Dues and Fees (Issuance costs - underwriter's discount)	-		
	Dues and Fees (Issuance costs - bond finance/admin charges)	-		
	Sale of Refunding Bonds			-
	Premium on Sale of Refunding Bonds			-
	Accrued Interest Payable			-
_	r district was not impacted by the issuance of the refunding portion			
of the SBE Ca	pital Outlay Bonds, 2010 Series A.			
Year-end en	tries:	<u>Debit</u>		Credit
Fund 7 - Une	expended Plant			
Account #	<u>Description</u>			
10100	Cash - Cash Disbursements	393,587.61		
64500	Other Services (Admin Charges - State Treasury)	1,058.11		
42210	Revenue - License Tag Fees Appropriation (MVLR)			371,339.96
48100	Revenue - Interest and Divendends (Interest Earned on MVLR	Withheld)		23,305.76
.	Due to Other Agencies			
	O&DS disbursements, investment earnings, and treasury fees.			
	rsement wired on 03/18/2011 and/or 06/28/2011; net interest			
_	d on 6/24/2011.			
	rent Funds - Unrestricted			
Account #	<u>Description</u>	4= 010 00		
64500	Other Services (Admin Charges - DOE)	15,912.00		15 012 02
42210	Revenue - License Tag Fees Appropriation (MVLR)			15,912.00
	ounts withheld from MVLR for actual administration fees as			
•	ticle XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 8 - Ret	irement of Indebtedness			
Account #	Description			
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	425,000.00		
68530	Interest on Debt (SBE Capital Outlay Bonds)	189,595.95		
64500	Other Services (Admin Charges - SBA)	441.19		
10045	Accrued Interest Payable	-		A== = :-
42210	Revenue - License Tag Fees Appropriation (MVLR)	· Famir\		673,542.28
48100 102VV	Revenue - Interest and Divendends (SBA Sinking Fund Interest			97.45
102XX To record deb	Invest of service payments, MVLR withheld for debt service, investment	58,602.59		
earnings, and				
	on of activity in Fund 8 - Retirement of Indebtedness:			
	d balance as provided in prior school year		\$	75,567.66
Plus:			Τ΄	. 5,557.100
	- License Tag Fees Appropriation (MVLR)			673,542.28
	- Interest and Divendends (SBA Sinking Fund Interest Earnings)			97.45
	bond proceeds			-
	on refunded bonds			-
Less:	of Dobt Bringinla (CRE Capital Quitlay Banda)			43E 000 00
	of Debt Principle (SBE Capital Outlay Bonds)			425,000.00
	n Debt (SBE Capital Outlay Bonds) vices (Admin Charges - SBA)			189,595.95 441.19
	vices (Admin Charges - SBA) to refunded bonds escrow agent			-11 1.19
	fees on refunded bonds (admin and underwriter fees)			-
		-	_	124 170 25
Ending fund b	palance		4	134,170.25