

July 22, 2002

**CONTACT PERSON**

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**CFO**

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**MEMORANDUM**

**TO:** District School Superintendents

**FROM:** Wayne V. Pierson

**SUBJECT:** School District CO&DS Information for  
2001-2002 Annual Financial Report

The attached financial information should appear in the 2001-2002 Annual Financial Report for your school district. The cash disbursement figures should be reconciled with the school district's CO&DS accounting records. If you have any questions, please contact Charlene Waltz in the Educational Facilities Budgeting Office.

WVP:cwh

Attachment

cc: District Finance Officers

**FLORIDA DEPARTMENT OF EDUCATION  
OFFICE OF FACILITIES BUDGETING  
2001 - 2002 SCOA Annual Report  
For Alachua (301)**

<b>Cash Disbursements</b>		<b>COBI Bond Fund</b>	<b>CO &amp; DS Trust Fund</b>
3321	Revenue - From State Sources - CO & DS Distributed		119,696.68
3325	Revenue From State Source - Interest on Undistributed CO & DS		24,285.16
3711	Other Financing Sources - SBE/COBI Bonds	0.00	
3620	Transfers - From Debt Service Funds		0.00
3630	A) Accrued Interest		0.00
3630	B) Bond Proceeds - Capitalized Interest		0.00
	<b>Total Revenue to District</b>	<b>0.00</b>	<b>143,981.84</b>

<b>Book Entries</b>		<b>General Fund</b>	<b>Debt Service Fund</b>
2750	Reserved For Debt Service - Fund Balance, Year Beginning		266,049.39
3322	Revenue From State Sources - CO & DS Withheld For SBE/COBI Bonds		936,904.94
3323	Revenue From State Sources - CO & DS Withheld For Admin. Expense	16,090.38	
3324	Revenue From State Sources - Cost of Issuing SBE/COBI Bonds		0.00
3326	Revenue From State Sources - SBE/COBI Bond Interest		5,198.46
3711	Other Financing Sources - SBE/COBI Bond Transfers		0.00
	<b>Total</b>	<b>16,090.38</b>	<b>1,208,152.79</b>
310	Purchased Services - Professional and Technical Services	16,090.38	
9200/710	Other Expenses - Redemption of Principal (SBE/COBI)		445,000.00
9200/720	Other Expenses - Interest		512,757.50
9200/730	Other Expenses - Dues and Fees		903.37
9700	Transfer of Funds - Transfer to Capital Projects Funds		0.00
2750	Reserved for Debt Service - Fund Balance, Year Ending		249,491.92
	<b>Total</b>	<b>16,090.38</b>	<b>1,208,152.79</b>

**Notes to Financial Statements**

**FLORIDA DEPARTMENT OF EDUCATION  
OFFICE OF FACILITIES BUDGETING  
2001 - 2002 SCOA Annual Report  
For Baker (302)**

<b>Cash Disbursements</b>		<b>COBI Bond Fund</b>	<b>CO &amp; DS Trust Fund</b>
3321	Revenue - From State Sources - CO & DS Distributed		30,683.87
3325	Revenue From State Source - Interest on Undistributed CO & DS		3,780.38
3711	Other Financing Sources - SBE/COBI Bonds	0.00	
3620	Transfers - From Debt Service Funds		0.00
3630	A) Accrued Interest		0.00
3630	B) Bond Proceeds - Capitalized Interest		0.00
	<b>Total Revenue to District</b>	<b>0.00</b>	<b>34,464.25</b>

<b>Book Entries</b>		<b>General Fund</b>	<b>Debt Service Fund</b>
2750	Reserved For Debt Service - Fund Balance, Year Beginning		37,467.80
3322	Revenue From State Sources - CO & DS Withheld For SBE/COBI Bonds		133,793.40
3323	Revenue From State Sources - CO & DS Withheld For Admin. Expense	2,504.73	
3324	Revenue From State Sources - Cost of Issuing SBE/COBI Bonds		0.00
3326	Revenue From State Sources - SBE/COBI Bond Interest		771.82
3711	Other Financing Sources - SBE/COBI Bond Transfers		0.00
	<b>Total</b>	<b>2,504.73</b>	<b>172,033.02</b>
310	Purchased Services - Professional and Technical Services	2,504.73	
9200/710	Other Expenses - Redemption of Principal (SBE/COBI)		75,000.00
9200/720	Other Expenses - Interest		64,155.00
9200/730	Other Expenses - Dues and Fees		134.12
9700	Transfer of Funds - Transfer to Capital Projects Funds		0.00
2750	Reserved for Debt Service - Fund Balance, Year Ending		32,743.90
	<b>Total</b>	<b>2,504.73</b>	<b>172,033.02</b>

**Notes to Financial Statements**

**FLORIDA DEPARTMENT OF EDUCATION  
OFFICE OF FACILITIES BUDGETING  
2001 - 2002 SCOA Annual Report  
For Bay (303)**

<b>Cash Disbursements</b>		<b>COBI Bond Fund</b>	<b>CO &amp; DS Trust Fund</b>
3321	Revenue - From State Sources - CO & DS Distributed		111,360.18
3325	Revenue From State Source - Interest on Undistributed CO & DS		22,222.84
3711	Other Financing Sources - SBE/COBI Bonds	0.00	
3620	Transfers - From Debt Service Funds		0.00
3630	A) Accrued Interest		0.00
3630	B) Bond Proceeds - Capitalized Interest		0.00
	<b>Total Revenue to District</b>	<u><u>0.00</u></u>	<u><u>133,583.02</u></u>

<b>Book Entries</b>		<b>General Fund</b>	<b>Debt Service Fund</b>
2750	Reserved For Debt Service - Fund Balance, Year Beginning		255,145.30
3322	Revenue From State Sources - CO & DS Withheld For SBE/COBI Bonds		855,513.85
3323	Revenue From State Sources - CO & DS Withheld For Admin. Expense	14,723.97	
3324	Revenue From State Sources - Cost of Issuing SBE/COBI Bonds		0.00
3326	Revenue From State Sources - SBE/COBI Bond Interest		4,885.60
3711	Other Financing Sources - SBE/COBI Bond Transfers		0.00
	<b>Total</b>	<u><u>14,723.97</u></u>	<u><u>1,115,544.75</u></u>
310	Purchased Services - Professional and Technical Services	14,723.97	
9200/710	Other Expenses - Redemption of Principal (SBE/COBI)		380,000.00
9200/720	Other Expenses - Interest		492,231.25
9200/730	Other Expenses - Dues and Fees		849.00
9700	Transfer of Funds - Transfer to Capital Projects Funds		0.00
2750	Reserved for Debt Service - Fund Balance, Year Ending		242,464.50
	<b>Total</b>	<u><u>14,723.97</u></u>	<u><u>1,115,544.75</u></u>

**Notes to Financial Statements**

**FLORIDA DEPARTMENT OF EDUCATION  
OFFICE OF FACILITIES BUDGETING  
2001 - 2002 SCOA Annual Report  
For Bradford (304)**

<b>Cash Disbursements</b>		<b>COBI Bond Fund</b>	<b>CO &amp; DS Trust Fund</b>
3321	Revenue - From State Sources - CO & DS Distributed		20,309.14
3325	Revenue From State Source - Interest on Undistributed CO & DS		3,154.45
3711	Other Financing Sources - SBE/COBI Bonds	0.00	
3620	Transfers - From Debt Service Funds		0.00
3630	A) Accrued Interest		0.00
3630	B) Bond Proceeds - Capitalized Interest		0.00
	<b>Total Revenue to District</b>	<u><u>0.00</u></u>	<u><u>23,463.59</u></u>

<b>Book Entries</b>		<b>General Fund</b>	<b>Debt Service Fund</b>
2750	Reserved For Debt Service - Fund Balance, Year Beginning		33,476.40
3322	Revenue From State Sources - CO & DS Withheld For SBE/COBI Bonds		116,934.85
3323	Revenue From State Sources - CO & DS Withheld For Admin. Expense	2,090.01	
3324	Revenue From State Sources - Cost of Issuing SBE/COBI Bonds		0.00
3326	Revenue From State Sources - SBE/COBI Bond Interest		651.11
3711	Other Financing Sources - SBE/COBI Bond Transfers		0.00
	<b>Total</b>	<u><u>2,090.01</u></u>	<u><u>151,062.36</u></u>
310	Purchased Services - Professional and Technical Services	2,090.01	
9200/710	Other Expenses - Redemption of Principal (SBE/COBI)		55,000.00
9200/720	Other Expenses - Interest		64,557.50
9200/730	Other Expenses - Dues and Fees		113.15
9700	Transfer of Funds - Transfer to Capital Projects Funds		0.00
2750	Reserved for Debt Service - Fund Balance, Year Ending		31,391.71
	<b>Total</b>	<u><u>2,090.01</u></u>	<u><u>151,062.36</u></u>

**Notes to Financial Statements**

**FLORIDA DEPARTMENT OF EDUCATION  
OFFICE OF FACILITIES BUDGETING  
2001 - 2002 SCOA Annual Report  
For Brevard (305)**

<b>Cash Disbursements</b>		<b>COBI Bond Fund</b>	<b>CO &amp; DS Trust Fund</b>
3321	Revenue - From State Sources - CO & DS Distributed		349,385.51
3325	Revenue From State Source - Interest on Undistributed CO & DS		57,119.98
3711	Other Financing Sources - SBE/COBI Bonds	396,456.52	
3620	Transfers - From Debt Service Funds		0.00
3630	A) Accrued Interest		2,143.50
3630	B) Bond Proceeds - Capitalized Interest		1,559.01
	<b>Total Revenue to District</b>	<b><u>396,456.52</u></b>	<b><u>410,208.00</u></b>

<b>Book Entries</b>		<b>General Fund</b>	<b>Debt Service Fund</b>
2750	Reserved For Debt Service - Fund Balance, Year Beginning		613,413.83
3322	Revenue From State Sources - CO & DS Withheld For SBE/COBI Bonds		2,135,797.07
3323	Revenue From State Sources - CO & DS Withheld For Admin. Expense	37,845.42	
3324	Revenue From State Sources - Cost of Issuing SBE/COBI Bonds		918.71
3326	Revenue From State Sources - SBE/COBI Bond Interest		11,931.15
3711	Other Financing Sources - SBE/COBI Bond Transfers		3,702.51
	<b>Total</b>	<b><u>37,845.42</u></b>	<b><u>2,765,763.27</u></b>
310	Purchased Services - Professional and Technical Services	37,845.42	
9200/710	Other Expenses - Redemption of Principal (SBE/COBI)		1,000,000.00
9200/720	Other Expenses - Interest		1,182,600.00
9200/730	Other Expenses - Dues and Fees		2,992.06
9700	Transfer of Funds - Transfer to Capital Projects Funds		0.00
2750	Reserved for Debt Service - Fund Balance, Year Ending		580,171.21
	<b>Total</b>	<b><u>37,845.42</u></b>	<b><u>2,765,763.27</u></b>

**Notes to Financial Statements**

**FLORIDA DEPARTMENT OF EDUCATION  
OFFICE OF FACILITIES BUDGETING  
2001 - 2002 SCOA Annual Report  
For Broward (306)**

<b>Cash Disbursements</b>		<b>COBI Bond Fund</b>	<b>CO &amp; DS Trust Fund</b>
3321	Revenue - From State Sources - CO & DS Distributed		2,149,392.79
3325	Revenue From State Source - Interest on Undistributed CO & DS		251,525.06
3711	Other Financing Sources - SBE/COBI Bonds	9,247,349.62	
3620	Transfers - From Debt Service Funds		0.00
3630	A) Accrued Interest		49,997.08
3630	B) Bond Proceeds - Capitalized Interest		36,363.19
	<b>Total Revenue to District</b>	<b><u>9,247,349.62</u></b>	<b><u>2,487,278.12</u></b>

<b>Book Entries</b>		<b>General Fund</b>	<b>Debt Service Fund</b>
2750	Reserved For Debt Service - Fund Balance, Year Beginning		2,463,283.05
3322	Revenue From State Sources - CO & DS Withheld For SBE/COBI Bonds		8,793,988.73
3323	Revenue From State Sources - CO & DS Withheld For Admin. Expense	166,650.48	
3324	Revenue From State Sources - Cost of Issuing SBE/COBI Bonds		21,428.58
3326	Revenue From State Sources - SBE/COBI Bond Interest		49,109.41
3711	Other Financing Sources - SBE/COBI Bond Transfers		86,360.27
	<b>Total</b>	<b><u>166,650.48</u></b>	<b><u>11,414,170.04</u></b>
310	Purchased Services - Professional and Technical Services	166,650.48	
9200/710	Other Expenses - Redemption of Principal (SBE/COBI)		4,155,000.00
9200/720	Other Expenses - Interest		4,785,613.87
9200/730	Other Expenses - Dues and Fees		29,962.61
9700	Transfer of Funds - Transfer to Capital Projects Funds		0.00
2750	Reserved for Debt Service - Fund Balance, Year Ending		2,443,593.56
	<b>Total</b>	<b><u>166,650.48</u></b>	<b><u>11,414,170.04</u></b>

**Notes to Financial Statements**

**FLORIDA DEPARTMENT OF EDUCATION  
OFFICE OF FACILITIES BUDGETING  
2001 - 2002 SCOA Annual Report  
For Calhoun (307)**

<b>Cash Disbursements</b>		<b>COBI Bond Fund</b>	<b>CO &amp; DS Trust Fund</b>
3321	Revenue - From State Sources - CO & DS Distributed		64,775.57
3325	Revenue From State Source - Interest on Undistributed CO & DS		1,488.82
3711	Other Financing Sources - SBE/COBI Bonds	0.00	
3620	Transfers - From Debt Service Funds		0.00
3630	A) Accrued Interest		0.00
3630	B) Bond Proceeds - Capitalized Interest		0.00
	<b>Total Revenue to District</b>	<u><u>0.00</u></u>	<u><u>66,264.39</u></u>

<b>Book Entries</b>		<b>General Fund</b>	<b>Debt Service Fund</b>
2750	Reserved For Debt Service - Fund Balance, Year Beginning		0.00
3322	Revenue From State Sources - CO & DS Withheld For SBE/COBI Bonds		0.00
3323	Revenue From State Sources - CO & DS Withheld For Admin. Expense	986.43	
3324	Revenue From State Sources - Cost of Issuing SBE/COBI Bonds		0.00
3326	Revenue From State Sources - SBE/COBI Bond Interest		0.00
3711	Other Financing Sources - SBE/COBI Bond Transfers		0.00
	<b>Total</b>	<u><u>986.43</u></u>	<u><u>0.00</u></u>
310	Purchased Services - Professional and Technical Services	986.43	
9200/710	Other Expenses - Redemption of Principal (SBE/COBI)		0.00
9200/720	Other Expenses - Interest		0.00
9200/730	Other Expenses - Dues and Fees		0.00
9700	Transfer of Funds - Transfer to Capital Projects Funds		0.00
2750	Reserved for Debt Service - Fund Balance, Year Ending		0.00
	<b>Total</b>	<u><u>986.43</u></u>	<u><u>0.00</u></u>

**Notes to Financial Statements**

**FLORIDA DEPARTMENT OF EDUCATION  
OFFICE OF FACILITIES BUDGETING  
2001 - 2002 SCOA Annual Report  
For Charlotte (308)**

<b>Cash Disbursements</b>		<b>COBI Bond Fund</b>	<b>CO &amp; DS Trust Fund</b>
3321	Revenue - From State Sources - CO & DS Distributed		85,125.82
3325	Revenue From State Source - Interest on Undistributed CO & DS		15,549.23
3711	Other Financing Sources - SBE/COBI Bonds	0.00	
3620	Transfers - From Debt Service Funds		0.00
3630	A) Accrued Interest		0.00
3630	B) Bond Proceeds - Capitalized Interest		0.00
	<b>Total Revenue to District</b>	<u><u>0.00</u></u>	<u><u>100,675.05</u></u>

<b>Book Entries</b>		<b>General Fund</b>	<b>Debt Service Fund</b>
2750	Reserved For Debt Service - Fund Balance, Year Beginning		177,936.70
3322	Revenue From State Sources - CO & DS Withheld For SBE/COBI Bonds		591,391.88
3323	Revenue From State Sources - CO & DS Withheld For Admin. Expense	10,302.30	
3324	Revenue From State Sources - Cost of Issuing SBE/COBI Bonds		0.00
3326	Revenue From State Sources - SBE/COBI Bond Interest		3,389.31
3711	Other Financing Sources - SBE/COBI Bond Transfers		0.00
	<b>Total</b>	<u><u>10,302.30</u></u>	<u><u>772,717.89</u></u>
310	Purchased Services - Professional and Technical Services	10,302.30	
9200/710	Other Expenses - Redemption of Principal (SBE/COBI)		260,000.00
9200/720	Other Expenses - Interest		343,290.00
9200/730	Other Expenses - Dues and Fees		588.98
9700	Transfer of Funds - Transfer to Capital Projects Funds		0.00
2750	Reserved for Debt Service - Fund Balance, Year Ending		168,838.91
	<b>Total</b>	<u><u>10,302.30</u></u>	<u><u>772,717.89</u></u>

**Notes to Financial Statements**

**FLORIDA DEPARTMENT OF EDUCATION  
OFFICE OF FACILITIES BUDGETING  
2001 - 2002 SCOA Annual Report  
For Citrus (309)**

<b>Cash Disbursements</b>		<b>COBI Bond Fund</b>	<b>CO &amp; DS Trust Fund</b>
3321	Revenue - From State Sources - CO & DS Distributed		77,625.79
3325	Revenue From State Source - Interest on Undistributed CO & DS		14,306.96
3711	Other Financing Sources - SBE/COBI Bonds	0.00	
3620	Transfers - From Debt Service Funds		0.00
3630	A) Accrued Interest		0.00
3630	B) Bond Proceeds - Capitalized Interest		0.00
	<b>Total Revenue to District</b>	<u><u>0.00</u></u>	<u><u>91,932.75</u></u>

<b>Book Entries</b>		<b>General Fund</b>	<b>Debt Service Fund</b>
2750	Reserved For Debt Service - Fund Balance, Year Beginning		161,051.58
3322	Revenue From State Sources - CO & DS Withheld For SBE/COBI Bonds		544,842.99
3323	Revenue From State Sources - CO & DS Withheld For Admin. Expense	9,479.22	
3324	Revenue From State Sources - Cost of Issuing SBE/COBI Bonds		0.00
3326	Revenue From State Sources - SBE/COBI Bond Interest		3,096.67
3711	Other Financing Sources - SBE/COBI Bond Transfers		0.00
	<b>Total</b>	<u><u>9,479.22</u></u>	<u><u>708,991.24</u></u>
310	Purchased Services - Professional and Technical Services	9,479.22	
9200/710	Other Expenses - Redemption of Principal (SBE/COBI)		245,000.00
9200/720	Other Expenses - Interest		310,611.25
9200/730	Other Expenses - Dues and Fees		538.13
9700	Transfer of Funds - Transfer to Capital Projects Funds		0.00
2750	Reserved for Debt Service - Fund Balance, Year Ending		152,841.86
	<b>Total</b>	<u><u>9,479.22</u></u>	<u><u>708,991.24</u></u>

**Notes to Financial Statements**

**FLORIDA DEPARTMENT OF EDUCATION  
OFFICE OF FACILITIES BUDGETING**

2001 - 2002 SCOA Annual Report  
For Clay (310)

<b>Cash Disbursements</b>		<b>COBI Bond Fund</b>	<b>CO &amp; DS Trust Fund</b>
3321	Revenue - From State Sources - CO & DS Distributed		156,664.09
3325	Revenue From State Source - Interest on Undistributed CO & DS		25,379.87
3711	Other Financing Sources - SBE/COBI Bonds	0.00	
3620	Transfers - From Debt Service Funds		0.00
3630	A) Accrued Interest		0.00
3630	B) Bond Proceeds - Capitalized Interest		0.00
	<b>Total Revenue to District</b>	<u><u>0.00</u></u>	<u><u>182,043.96</u></u>

<b>Book Entries</b>		<b>General Fund</b>	<b>Debt Service Fund</b>
2750	Reserved For Debt Service - Fund Balance, Year Beginning		275,991.16
3322	Revenue From State Sources - CO & DS Withheld For SBE/COBI Bonds		947,566.22
3323	Revenue From State Sources - CO & DS Withheld For Admin. Expense	16,815.69	
3324	Revenue From State Sources - Cost of Issuing SBE/COBI Bonds		0.00
3326	Revenue From State Sources - SBE/COBI Bond Interest		5,338.06
3711	Other Financing Sources - SBE/COBI Bond Transfers		0.00
	<b>Total</b>	<u><u>16,815.69</u></u>	<u><u>1,228,895.44</u></u>
310	Purchased Services - Professional and Technical Services	16,815.69	
9200/710	Other Expenses - Redemption of Principal (SBE/COBI)		435,000.00
9200/720	Other Expenses - Interest		532,157.50
9200/730	Other Expenses - Dues and Fees		927.63
9700	Transfer of Funds - Transfer to Capital Projects Funds		0.00
2750	Reserved for Debt Service - Fund Balance, Year Ending		260,810.31
	<b>Total</b>	<u><u>16,815.69</u></u>	<u><u>1,228,895.44</u></u>

**Notes to Financial Statements**

**FLORIDA DEPARTMENT OF EDUCATION  
OFFICE OF FACILITIES BUDGETING  
2001 - 2002 SCOA Annual Report  
For Collier (311)**

<b>Cash Disbursements</b>		<b>COBI Bond Fund</b>	<b>CO &amp; DS Trust Fund</b>
3321	Revenue - From State Sources - CO & DS Distributed		459,049.08
3325	Revenue From State Source - Interest on Undistributed CO & DS		35,044.07
3711	Other Financing Sources - SBE/COBI Bonds	0.00	
3620	Transfers - From Debt Service Funds		0.00
3630	A) Accrued Interest		0.00
3630	B) Bond Proceeds - Capitalized Interest		0.00
	<b>Total Revenue to District</b>	<u><u>0.00</u></u>	<u><u>494,093.15</u></u>

<b>Book Entries</b>		<b>General Fund</b>	<b>Debt Service Fund</b>
2750	Reserved For Debt Service - Fund Balance, Year Beginning		317,100.38
3322	Revenue From State Sources - CO & DS Withheld For SBE/COBI Bonds		1,065,652.12
3323	Revenue From State Sources - CO & DS Withheld For Admin. Expense	23,218.80	
3324	Revenue From State Sources - Cost of Issuing SBE/COBI Bonds		0.00
3326	Revenue From State Sources - SBE/COBI Bond Interest		6,076.89
3711	Other Financing Sources - SBE/COBI Bond Transfers		0.00
	<b>Total</b>	<u><u>23,218.80</u></u>	<u><u>1,388,829.39</u></u>
310	Purchased Services - Professional and Technical Services	23,218.80	
9200/710	Other Expenses - Redemption of Principal (SBE/COBI)		475,000.00
9200/720	Other Expenses - Interest		611,695.00
9200/730	Other Expenses - Dues and Fees		1,056.02
9700	Transfer of Funds - Transfer to Capital Projects Funds		0.00
2750	Reserved for Debt Service - Fund Balance, Year Ending		301,078.37
	<b>Total</b>	<u><u>23,218.80</u></u>	<u><u>1,388,829.39</u></u>

**Notes to Financial Statements**

**FLORIDA DEPARTMENT OF EDUCATION  
OFFICE OF FACILITIES BUDGETING  
2001 - 2002 SCOA Annual Report  
For Columbia (312)**

<b>Cash Disbursements</b>		<b>COBI Bond Fund</b>	<b>CO &amp; DS Trust Fund</b>
3321	Revenue - From State Sources - CO & DS Distributed		53,161.10
3325	Revenue From State Source - Interest on Undistributed CO & DS		7,773.25
3711	Other Financing Sources - SBE/COBI Bonds	0.00	
3620	Transfers - From Debt Service Funds		0.00
3630	A) Accrued Interest		0.00
3630	B) Bond Proceeds - Capitalized Interest		0.00
	<b>Total Revenue to District</b>	<u><u>0.00</u></u>	<u><u>60,934.35</u></u>

<b>Book Entries</b>		<b>General Fund</b>	<b>Debt Service Fund</b>
2750	Reserved For Debt Service - Fund Balance, Year Beginning		82,894.45
3322	Revenue From State Sources - CO & DS Withheld For SBE/COBI Bonds		285,038.65
3323	Revenue From State Sources - CO & DS Withheld For Admin. Expense	5,150.25	
3324	Revenue From State Sources - Cost of Issuing SBE/COBI Bonds		0.00
3326	Revenue From State Sources - SBE/COBI Bond Interest		1,615.11
3711	Other Financing Sources - SBE/COBI Bond Transfers		0.00
	<b>Total</b>	<u><u>5,150.25</u></u>	<u><u>369,548.21</u></u>
310	Purchased Services - Professional and Technical Services	5,150.25	
9200/710	Other Expenses - Redemption of Principal (SBE/COBI)		135,000.00
9200/720	Other Expenses - Interest		156,863.75
9200/730	Other Expenses - Dues and Fees		280.67
9700	Transfer of Funds - Transfer to Capital Projects Funds		0.00
2750	Reserved for Debt Service - Fund Balance, Year Ending		77,403.79
	<b>Total</b>	<u><u>5,150.25</u></u>	<u><u>369,548.21</u></u>

**Notes to Financial Statements**

**FLORIDA DEPARTMENT OF EDUCATION  
OFFICE OF FACILITIES BUDGETING  
2001 - 2002 SCOA Annual Report  
For DeSoto (314)**

<b>Cash Disbursements</b>		<b>COBI Bond Fund</b>	<b>CO &amp; DS Trust Fund</b>
3321	Revenue - From State Sources - CO & DS Distributed		24,160.60
3325	Revenue From State Source - Interest on Undistributed CO & DS		4,189.93
3711	Other Financing Sources - SBE/COBI Bonds	0.00	
3620	Transfers - From Debt Service Funds		0.00
3630	A) Accrued Interest		0.00
3630	B) Bond Proceeds - Capitalized Interest		0.00
	<b>Total Revenue to District</b>	<b>0.00</b>	<b>28,350.53</b>

<b>Book Entries</b>		<b>General Fund</b>	<b>Debt Service Fund</b>
2750	Reserved For Debt Service - Fund Balance, Year Beginning		47,274.00
3322	Revenue From State Sources - CO & DS Withheld For SBE/COBI Bonds		158,135.32
3323	Revenue From State Sources - CO & DS Withheld For Admin. Expense	2,776.08	
3324	Revenue From State Sources - Cost of Issuing SBE/COBI Bonds		0.00
3326	Revenue From State Sources - SBE/COBI Bond Interest		904.15
3711	Other Financing Sources - SBE/COBI Bond Transfers		0.00
	<b>Total</b>	<b>2,776.08</b>	<b>206,313.47</b>
310	Purchased Services - Professional and Technical Services	2,776.08	
9200/710	Other Expenses - Redemption of Principal (SBE/COBI)		70,000.00
9200/720	Other Expenses - Interest		91,218.75
9200/730	Other Expenses - Dues and Fees		157.12
9700	Transfer of Funds - Transfer to Capital Projects Funds		0.00
2750	Reserved for Debt Service - Fund Balance, Year Ending		44,937.60
	<b>Total</b>	<b>2,776.08</b>	<b>206,313.47</b>

**Notes to Financial Statements**

**FLORIDA DEPARTMENT OF EDUCATION  
OFFICE OF FACILITIES BUDGETING  
2001 - 2002 SCOA Annual Report  
For Dixie (315)**

<b>Cash Disbursements</b>		<b>COBI Bond Fund</b>	<b>CO &amp; DS Trust Fund</b>
3321	Revenue - From State Sources - CO & DS Distributed		52,692.04
3325	Revenue From State Source - Interest on Undistributed CO & DS		2,029.04
3711	Other Financing Sources - SBE/COBI Bonds	406,368.00	
3620	Transfers - From Debt Service Funds		0.00
3630	A) Accrued Interest		2,197.08
3630	B) Bond Proceeds - Capitalized Interest		1,597.95
	<b>Total Revenue to District</b>	<b><u>406,368.00</u></b>	<b><u>58,516.11</u></b>

<b>Book Entries</b>		<b>General Fund</b>	<b>Debt Service Fund</b>
2750	Reserved For Debt Service - Fund Balance, Year Beginning		11,024.90
3322	Revenue From State Sources - CO & DS Withheld For SBE/COBI Bonds		35,587.60
3323	Revenue From State Sources - CO & DS Withheld For Admin. Expense	1,344.36	
3324	Revenue From State Sources - Cost of Issuing SBE/COBI Bonds		941.66
3326	Revenue From State Sources - SBE/COBI Bond Interest		215.29
3711	Other Financing Sources - SBE/COBI Bond Transfers		3,795.03
	<b>Total</b>	<b><u>1,344.36</u></b>	<b><u>51,564.48</u></b>
310	Purchased Services - Professional and Technical Services	1,344.36	
9200/710	Other Expenses - Redemption of Principal (SBE/COBI)		15,000.00
9200/720	Other Expenses - Interest		21,275.00
9200/730	Other Expenses - Dues and Fees		979.07
9700	Transfer of Funds - Transfer to Capital Projects Funds		0.00
2750	Reserved for Debt Service - Fund Balance, Year Ending		14,310.41
	<b>Total</b>	<b><u>1,344.36</u></b>	<b><u>51,564.48</u></b>

**Notes to Financial Statements**

**FLORIDA DEPARTMENT OF EDUCATION  
OFFICE OF FACILITIES BUDGETING  
2001 - 2002 SCOA Annual Report  
For Duval (316)**

<b>Cash Disbursements</b>		<b>COBI Bond Fund</b>	<b>CO &amp; DS Trust Fund</b>
3321	Revenue - From State Sources - CO & DS Distributed		486,287.11
3325	Revenue From State Source - Interest on Undistributed CO & DS		100,370.48
3711	Other Financing Sources - SBE/COBI Bonds	0.00	
3620	Transfers - From Debt Service Funds		0.00
3630	A) Accrued Interest		0.00
3630	B) Bond Proceeds - Capitalized Interest		0.00
	<b>Total Revenue to District</b>	<u><u>0.00</u></u>	<u><u>586,657.59</u></u>

<b>Book Entries</b>		<b>General Fund</b>	<b>Debt Service Fund</b>
2750	Reserved For Debt Service - Fund Balance, Year Beginning		1,122,073.10
3322	Revenue From State Sources - CO & DS Withheld For SBE/COBI Bonds		3,880,643.41
3323	Revenue From State Sources - CO & DS Withheld For Admin. Expense	66,501.48	
3324	Revenue From State Sources - Cost of Issuing SBE/COBI Bonds		0.00
3326	Revenue From State Sources - SBE/COBI Bond Interest		21,804.44
3711	Other Financing Sources - SBE/COBI Bond Transfers		0.00
	<b>Total</b>	<u><u>66,501.48</u></u>	<u><u>5,024,520.95</u></u>
310	Purchased Services - Professional and Technical Services	66,501.48	
9200/710	Other Expenses - Redemption of Principal (SBE/COBI)		1,795,000.00
9200/720	Other Expenses - Interest		2,163,421.25
9200/730	Other Expenses - Dues and Fees		3,789.09
9700	Transfer of Funds - Transfer to Capital Projects Funds		0.00
2750	Reserved for Debt Service - Fund Balance, Year Ending		1,062,310.61
	<b>Total</b>	<u><u>66,501.48</u></u>	<u><u>5,024,520.95</u></u>

**Notes to Financial Statements**

**FLORIDA DEPARTMENT OF EDUCATION  
OFFICE OF FACILITIES BUDGETING  
2001 - 2002 SCOA Annual Report  
For Escambia (317)**

<b>Cash Disbursements</b>		<b>COBI Bond Fund</b>	<b>CO &amp; DS Trust Fund</b>
3321	Revenue - From State Sources - CO & DS Distributed		201,065.71
3325	Revenue From State Source - Interest on Undistributed CO & DS		36,235.89
3711	Other Financing Sources - SBE/COBI Bonds	0.00	
3620	Transfers - From Debt Service Funds		0.00
3630	A) Accrued Interest		0.00
3630	B) Bond Proceeds - Capitalized Interest		0.00
	<b>Total Revenue to District</b>	<b>0.00</b>	<b>237,301.60</b>

<b>Book Entries</b>		<b>General Fund</b>	<b>Debt Service Fund</b>
2750	Reserved For Debt Service - Fund Balance, Year Beginning		384,075.58
3322	Revenue From State Sources - CO & DS Withheld For SBE/COBI Bonds		1,375,489.83
3323	Revenue From State Sources - CO & DS Withheld For Admin. Expense	24,008.46	
3324	Revenue From State Sources - Cost of Issuing SBE/COBI Bonds		0.00
3326	Revenue From State Sources - SBE/COBI Bond Interest		7,664.59
3711	Other Financing Sources - SBE/COBI Bond Transfers		0.00
	<b>Total</b>	<b>24,008.46</b>	<b>1,767,230.00</b>
310	Purchased Services - Professional and Technical Services	24,008.46	
9200/710	Other Expenses - Redemption of Principal (SBE/COBI)		690,000.00
9200/720	Other Expenses - Interest		720,996.25
9200/730	Other Expenses - Dues and Fees		1,331.92
9700	Transfer of Funds - Transfer to Capital Projects Funds		0.00
2750	Reserved for Debt Service - Fund Balance, Year Ending		354,901.83
	<b>Total</b>	<b>24,008.46</b>	<b>1,767,230.00</b>

**Notes to Financial Statements**

**FLORIDA DEPARTMENT OF EDUCATION  
OFFICE OF FACILITIES BUDGETING**

2001 - 2002 SCOA Annual Report  
For Flagler (318)

<b>Cash Disbursements</b>		<b>COBI Bond Fund</b>	<b>CO &amp; DS Trust Fund</b>
3321	Revenue - From State Sources - CO & DS Distributed		110,118.60
3325	Revenue From State Source - Interest on Undistributed CO & DS		7,776.42
3711	Other Financing Sources - SBE/COBI Bonds	0.00	
3620	Transfers - From Debt Service Funds		0.00
3630	A) Accrued Interest		0.00
3630	B) Bond Proceeds - Capitalized Interest		0.00
	<b>Total Revenue to District</b>	<u><u>0.00</u></u>	<u><u>117,895.02</u></u>

<b>Book Entries</b>		<b>General Fund</b>	<b>Debt Service Fund</b>
2750	Reserved For Debt Service - Fund Balance, Year Beginning		77,896.27
3322	Revenue From State Sources - CO & DS Withheld For SBE/COBI Bonds		228,219.05
3323	Revenue From State Sources - CO & DS Withheld For Admin. Expense	5,152.35	
3324	Revenue From State Sources - Cost of Issuing SBE/COBI Bonds		0.00
3326	Revenue From State Sources - SBE/COBI Bond Interest		1,479.66
3711	Other Financing Sources - SBE/COBI Bond Transfers		0.00
	<b>Total</b>	<u><u>5,152.35</u></u>	<u><u>307,594.98</u></u>
310	Purchased Services - Professional and Technical Services	5,152.35	
9200/710	Other Expenses - Redemption of Principal (SBE/COBI)		105,000.00
9200/720	Other Expenses - Interest		132,768.75
9200/730	Other Expenses - Dues and Fees		257.13
9700	Transfer of Funds - Transfer to Capital Projects Funds		0.00
2750	Reserved for Debt Service - Fund Balance, Year Ending		69,569.10
	<b>Total</b>	<u><u>5,152.35</u></u>	<u><u>307,594.98</u></u>

**Notes to Financial Statements**

**FLORIDA DEPARTMENT OF EDUCATION  
OFFICE OF FACILITIES BUDGETING  
2001 - 2002 SCOA Annual Report  
For Franklin (319)**

<b>Cash Disbursements</b>		<b>COBI Bond Fund</b>	<b>CO &amp; DS Trust Fund</b>
3321	Revenue - From State Sources - CO & DS Distributed		60,090.91
3325	Revenue From State Source - Interest on Undistributed CO & DS		1,381.15
3711	Other Financing Sources - SBE/COBI Bonds	0.00	
3620	Transfers - From Debt Service Funds		0.00
3630	A) Accrued Interest		0.00
3630	B) Bond Proceeds - Capitalized Interest		0.00
	<b>Total Revenue to District</b>	<u><u>0.00</u></u>	<u><u>61,472.06</u></u>

<b>Book Entries</b>		<b>General Fund</b>	<b>Debt Service Fund</b>
2750	Reserved For Debt Service - Fund Balance, Year Beginning		0.00
3322	Revenue From State Sources - CO & DS Withheld For SBE/COBI Bonds		0.00
3323	Revenue From State Sources - CO & DS Withheld For Admin. Expense	915.09	
3324	Revenue From State Sources - Cost of Issuing SBE/COBI Bonds		0.00
3326	Revenue From State Sources - SBE/COBI Bond Interest		0.00
3711	Other Financing Sources - SBE/COBI Bond Transfers		0.00
	<b>Total</b>	<u><u>915.09</u></u>	<u><u>0.00</u></u>
310	Purchased Services - Professional and Technical Services	915.09	
9200/710	Other Expenses - Redemption of Principal (SBE/COBI)		0.00
9200/720	Other Expenses - Interest		0.00
9200/730	Other Expenses - Dues and Fees		0.00
9700	Transfer of Funds - Transfer to Capital Projects Funds		0.00
2750	Reserved for Debt Service - Fund Balance, Year Ending		0.00
	<b>Total</b>	<u><u>915.09</u></u>	<u><u>0.00</u></u>

**Notes to Financial Statements**

**FLORIDA DEPARTMENT OF EDUCATION  
OFFICE OF FACILITIES BUDGETING  
2001 - 2002 SCOA Annual Report  
For Gadsden (320)**

<b>Cash Disbursements</b>		<b>COBI Bond Fund</b>	<b>CO &amp; DS Trust Fund</b>
3321	Revenue - From State Sources - CO & DS Distributed		36,706.53
3325	Revenue From State Source - Interest on Undistributed CO & DS		6,597.59
3711	Other Financing Sources - SBE/COBI Bonds	0.00	
3620	Transfers - From Debt Service Funds		0.00
3630	A) Accrued Interest		0.00
3630	B) Bond Proceeds - Capitalized Interest		0.00
	<b>Total Revenue to District</b>	<b><u>0.00</u></b>	<b><u>43,304.12</u></b>

<b>Book Entries</b>		<b>General Fund</b>	<b>Debt Service Fund</b>
2750	Reserved For Debt Service - Fund Balance, Year Beginning		75,267.15
3322	Revenue From State Sources - CO & DS Withheld For SBE/COBI Bonds		250,342.17
3323	Revenue From State Sources - CO & DS Withheld For Admin. Expense	4,371.30	
3324	Revenue From State Sources - Cost of Issuing SBE/COBI Bonds		0.00
3326	Revenue From State Sources - SBE/COBI Bond Interest		1,435.64
3711	Other Financing Sources - SBE/COBI Bond Transfers		0.00
	<b>Total</b>	<b><u>4,371.30</u></b>	<b><u>327,044.96</u></b>
310	Purchased Services - Professional and Technical Services	4,371.30	
9200/710	Other Expenses - Redemption of Principal (SBE/COBI)		110,000.00
9200/720	Other Expenses - Interest		145,218.75
9200/730	Other Expenses - Dues and Fees		249.48
9700	Transfer of Funds - Transfer to Capital Projects Funds		0.00
2750	Reserved for Debt Service - Fund Balance, Year Ending		71,576.73
	<b>Total</b>	<b><u>4,371.30</u></b>	<b><u>327,044.96</u></b>

**Notes to Financial Statements**

**FLORIDA DEPARTMENT OF EDUCATION  
OFFICE OF FACILITIES BUDGETING**

2001 - 2002 SCOA Annual Report  
For Gilchrist (321)

<b>Cash Disbursements</b>		<b>COBI Bond Fund</b>	<b>CO &amp; DS Trust Fund</b>
3321	Revenue - From State Sources - CO & DS Distributed		11,220.78
3325	Revenue From State Source - Interest on Undistributed CO & DS		2,205.71
3711	Other Financing Sources - SBE/COBI Bonds	0.00	
3620	Transfers - From Debt Service Funds		0.00
3630	A) Accrued Interest		0.00
3630	B) Bond Proceeds - Capitalized Interest		0.00
	<b>Total Revenue to District</b>	<b>0.00</b>	<b>13,426.49</b>

<b>Book Entries</b>		<b>General Fund</b>	<b>Debt Service Fund</b>
2750	Reserved For Debt Service - Fund Balance, Year Beginning		24,225.98
3322	Revenue From State Sources - CO & DS Withheld For SBE/COBI Bonds		84,745.80
3323	Revenue From State Sources - CO & DS Withheld For Admin. Expense	1,461.42	
3324	Revenue From State Sources - Cost of Issuing SBE/COBI Bonds		0.00
3326	Revenue From State Sources - SBE/COBI Bond Interest		470.68
3711	Other Financing Sources - SBE/COBI Bond Transfers		0.00
	<b>Total</b>	<b>1,461.42</b>	<b>109,442.46</b>
310	Purchased Services - Professional and Technical Services	1,461.42	
9200/710	Other Expenses - Redemption of Principal (SBE/COBI)		40,000.00
9200/720	Other Expenses - Interest		46,731.25
9200/730	Other Expenses - Dues and Fees		81.79
9700	Transfer of Funds - Transfer to Capital Projects Funds		0.00
2750	Reserved for Debt Service - Fund Balance, Year Ending		22,629.42
	<b>Total</b>	<b>1,461.42</b>	<b>109,442.46</b>

**Notes to Financial Statements**

**FLORIDA DEPARTMENT OF EDUCATION  
OFFICE OF FACILITIES BUDGETING  
2001 - 2002 SCOA Annual Report  
For Glades (322)**

<b>Cash Disbursements</b>		<b>COBI Bond Fund</b>	<b>CO &amp; DS Trust Fund</b>
3321	Revenue - From State Sources - CO & DS Distributed		31,230.41
3325	Revenue From State Source - Interest on Undistributed CO & DS		717.81
3711	Other Financing Sources - SBE/COBI Bonds	0.00	
3620	Transfers - From Debt Service Funds		0.00
3630	A) Accrued Interest		0.00
3630	B) Bond Proceeds - Capitalized Interest		0.00
	<b>Total Revenue to District</b>	<u><u>0.00</u></u>	<u><u>31,948.22</u></u>

<b>Book Entries</b>		<b>General Fund</b>	<b>Debt Service Fund</b>
2750	Reserved For Debt Service - Fund Balance, Year Beginning		0.00
3322	Revenue From State Sources - CO & DS Withheld For SBE/COBI Bonds		0.00
3323	Revenue From State Sources - CO & DS Withheld For Admin. Expense	475.59	
3324	Revenue From State Sources - Cost of Issuing SBE/COBI Bonds		0.00
3326	Revenue From State Sources - SBE/COBI Bond Interest		0.00
3711	Other Financing Sources - SBE/COBI Bond Transfers		0.00
	<b>Total</b>	<u><u>475.59</u></u>	<u><u>0.00</u></u>
310	Purchased Services - Professional and Technical Services	475.59	
9200/710	Other Expenses - Redemption of Principal (SBE/COBI)		0.00
9200/720	Other Expenses - Interest		0.00
9200/730	Other Expenses - Dues and Fees		0.00
9700	Transfer of Funds - Transfer to Capital Projects Funds		0.00
2750	Reserved for Debt Service - Fund Balance, Year Ending		0.00
	<b>Total</b>	<u><u>475.59</u></u>	<u><u>0.00</u></u>

**Notes to Financial Statements**

**FLORIDA DEPARTMENT OF EDUCATION  
OFFICE OF FACILITIES BUDGETING  
2001 - 2002 SCOA Annual Report  
For Gulf (323)**

<b>Cash Disbursements</b>		<b>COBI Bond Fund</b>	<b>CO &amp; DS Trust Fund</b>
3321	Revenue - From State Sources - CO & DS Distributed		15,185.43
3325	Revenue From State Source - Interest on Undistributed CO & DS		1,943.96
3711	Other Financing Sources - SBE/COBI Bonds	0.00	
3620	Transfers - From Debt Service Funds		0.00
3630	A) Accrued Interest		0.00
3630	B) Bond Proceeds - Capitalized Interest		0.00
	<b>Total Revenue to District</b>	<u><u>0.00</u></u>	<u><u>17,129.39</u></u>

<b>Book Entries</b>		<b>General Fund</b>	<b>Debt Service Fund</b>
2750	Reserved For Debt Service - Fund Balance, Year Beginning		23,754.15
3322	Revenue From State Sources - CO & DS Withheld For SBE/COBI Bonds		69,392.58
3323	Revenue From State Sources - CO & DS Withheld For Admin. Expense	1,287.99	
3324	Revenue From State Sources - Cost of Issuing SBE/COBI Bonds		0.00
3326	Revenue From State Sources - SBE/COBI Bond Interest		424.00
3711	Other Financing Sources - SBE/COBI Bond Transfers		0.00
	<b>Total</b>	<u><u>1,287.99</u></u>	<u><u>93,570.73</u></u>
310	Purchased Services - Professional and Technical Services	1,287.99	
9200/710	Other Expenses - Redemption of Principal (SBE/COBI)		25,000.00
9200/720	Other Expenses - Interest		45,931.25
9200/730	Other Expenses - Dues and Fees		73.68
9700	Transfer of Funds - Transfer to Capital Projects Funds		0.00
2750	Reserved for Debt Service - Fund Balance, Year Ending		22,565.80
	<b>Total</b>	<u><u>1,287.99</u></u>	<u><u>93,570.73</u></u>

**Notes to Financial Statements**

**FLORIDA DEPARTMENT OF EDUCATION  
OFFICE OF FACILITIES BUDGETING  
2001 - 2002 SCOA Annual Report  
For Hamilton (324)**

<b>Cash Disbursements</b>		<b>COBI Bond Fund</b>	<b>CO &amp; DS Trust Fund</b>
3321	Revenue - From State Sources - CO & DS Distributed		16,397.96
3325	Revenue From State Source - Interest on Undistributed CO & DS		1,711.67
3711	Other Financing Sources - SBE/COBI Bonds	0.00	
3620	Transfers - From Debt Service Funds		0.00
3630	A) Accrued Interest		0.00
3630	B) Bond Proceeds - Capitalized Interest		0.00
	<b>Total Revenue to District</b>	<u><u>0.00</u></u>	<u><u>18,109.63</u></u>

<b>Book Entries</b>		<b>General Fund</b>	<b>Debt Service Fund</b>
2750	Reserved For Debt Service - Fund Balance, Year Beginning		17,688.55
3322	Revenue From State Sources - CO & DS Withheld For SBE/COBI Bonds		58,073.95
3323	Revenue From State Sources - CO & DS Withheld For Admin. Expense	1,134.09	
3324	Revenue From State Sources - Cost of Issuing SBE/COBI Bonds		0.00
3326	Revenue From State Sources - SBE/COBI Bond Interest		335.33
3711	Other Financing Sources - SBE/COBI Bond Transfers		0.00
	<b>Total</b>	<u><u>1,134.09</u></u>	<u><u>76,097.83</u></u>
310	Purchased Services - Professional and Technical Services	1,134.09	
9200/710	Other Expenses - Redemption of Principal (SBE/COBI)		25,000.00
9200/720	Other Expenses - Interest		34,175.00
9200/730	Other Expenses - Dues and Fees		58.27
9700	Transfer of Funds - Transfer to Capital Projects Funds		0.00
2750	Reserved for Debt Service - Fund Balance, Year Ending		16,864.56
	<b>Total</b>	<u><u>1,134.09</u></u>	<u><u>76,097.83</u></u>

**Notes to Financial Statements**

**FLORIDA DEPARTMENT OF EDUCATION  
OFFICE OF FACILITIES BUDGETING**

2001 - 2002 SCOA Annual Report  
For Hardee (325)

<b>Cash Disbursements</b>		<b>COBI Bond Fund</b>	<b>CO &amp; DS Trust Fund</b>
3321	Revenue - From State Sources - CO & DS Distributed		34,387.45
3325	Revenue From State Source - Interest on Undistributed CO & DS		4,340.52
3711	Other Financing Sources - SBE/COBI Bonds	0.00	
3620	Transfers - From Debt Service Funds		0.00
3630	A) Accrued Interest		0.00
3630	B) Bond Proceeds - Capitalized Interest		0.00
	<b>Total Revenue to District</b>	<u><u>0.00</u></u>	<u><u>38,727.97</u></u>

<b>Book Entries</b>		<b>General Fund</b>	<b>Debt Service Fund</b>
2750	Reserved For Debt Service - Fund Balance, Year Beginning		31,122.06
3322	Revenue From State Sources - CO & DS Withheld For SBE/COBI Bonds		154,460.69
3323	Revenue From State Sources - CO & DS Withheld For Admin. Expense	2,875.86	
3324	Revenue From State Sources - Cost of Issuing SBE/COBI Bonds		0.00
3326	Revenue From State Sources - SBE/COBI Bond Interest		898.46
3711	Other Financing Sources - SBE/COBI Bond Transfers		0.00
	<b>Total</b>	<u><u>2,875.86</u></u>	<u><u>186,481.21</u></u>
310	Purchased Services - Professional and Technical Services	2,875.86	
9200/710	Other Expenses - Redemption of Principal (SBE/COBI)		65,000.00
9200/720	Other Expenses - Interest		75,937.90
9200/730	Other Expenses - Dues and Fees		156.13
9700	Transfer of Funds - Transfer to Capital Projects Funds		0.00
2750	Reserved for Debt Service - Fund Balance, Year Ending		45,387.18
	<b>Total</b>	<u><u>2,875.86</u></u>	<u><u>186,481.21</u></u>

**Notes to Financial Statements**

**FLORIDA DEPARTMENT OF EDUCATION  
OFFICE OF FACILITIES BUDGETING**

2001 - 2002 SCOA Annual Report  
For Hendry (326)

<b>Cash Disbursements</b>		<b>COBI Bond Fund</b>	<b>CO &amp; DS Trust Fund</b>
3321	Revenue - From State Sources - CO & DS Distributed		43,658.61
3325	Revenue From State Source - Interest on Undistributed CO & DS		6,384.60
3711	Other Financing Sources - SBE/COBI Bonds	0.00	
3620	Transfers - From Debt Service Funds		0.00
3630	A) Accrued Interest		0.00
3630	B) Bond Proceeds - Capitalized Interest		0.00
	<b>Total Revenue to District</b>	<b>0.00</b>	<b>50,043.21</b>

<b>Book Entries</b>		<b>General Fund</b>	<b>Debt Service Fund</b>
2750	Reserved For Debt Service - Fund Balance, Year Beginning		71,264.65
3322	Revenue From State Sources - CO & DS Withheld For SBE/COBI Bonds		234,123.21
3323	Revenue From State Sources - CO & DS Withheld For Admin. Expense	4,230.18	
3324	Revenue From State Sources - Cost of Issuing SBE/COBI Bonds		0.00
3326	Revenue From State Sources - SBE/COBI Bond Interest		1,372.40
3711	Other Financing Sources - SBE/COBI Bond Transfers		0.00
	<b>Total</b>	<b>4,230.18</b>	<b>306,760.26</b>
310	Purchased Services - Professional and Technical Services	4,230.18	
9200/710	Other Expenses - Redemption of Principal (SBE/COBI)		110,000.00
9200/720	Other Expenses - Interest		131,243.75
9200/730	Other Expenses - Dues and Fees		238.49
9700	Transfer of Funds - Transfer to Capital Projects Funds		0.00
2750	Reserved for Debt Service - Fund Balance, Year Ending		65,278.02
	<b>Total</b>	<b>4,230.18</b>	<b>306,760.26</b>

**Notes to Financial Statements**

**FLORIDA DEPARTMENT OF EDUCATION  
OFFICE OF FACILITIES BUDGETING  
2001 - 2002 SCOA Annual Report  
For Hernando (327)**

<b>Cash Disbursements</b>		<b>COBI Bond Fund</b>	<b>CO &amp; DS Trust Fund</b>
3321	Revenue - From State Sources - CO & DS Distributed		120,776.92
3325	Revenue From State Source - Interest on Undistributed CO & DS		15,597.27
3711	Other Financing Sources - SBE/COBI Bonds	0.00	
3620	Transfers - From Debt Service Funds		0.00
3630	A) Accrued Interest		0.00
3630	B) Bond Proceeds - Capitalized Interest		0.00
	<b>Total Revenue to District</b>	<u><u>0.00</u></u>	<u><u>136,374.19</u></u>

<b>Book Entries</b>		<b>General Fund</b>	<b>Debt Service Fund</b>
2750	Reserved For Debt Service - Fund Balance, Year Beginning		167,862.62
3322	Revenue From State Sources - CO & DS Withheld For SBE/COBI Bonds		557,830.95
3323	Revenue From State Sources - CO & DS Withheld For Admin. Expense	10,334.13	
3324	Revenue From State Sources - Cost of Issuing SBE/COBI Bonds		0.00
3326	Revenue From State Sources - SBE/COBI Bond Interest		3,198.95
3711	Other Financing Sources - SBE/COBI Bond Transfers		0.00
	<b>Total</b>	<u><u>10,334.13</u></u>	<u><u>728,892.52</u></u>
310	Purchased Services - Professional and Technical Services	10,334.13	
9200/710	Other Expenses - Redemption of Principal (SBE/COBI)		245,000.00
9200/720	Other Expenses - Interest		323,862.50
9200/730	Other Expenses - Dues and Fees		555.90
9700	Transfer of Funds - Transfer to Capital Projects Funds		0.00
2750	Reserved for Debt Service - Fund Balance, Year Ending		159,474.12
	<b>Total</b>	<u><u>10,334.13</u></u>	<u><u>728,892.52</u></u>

**Notes to Financial Statements**

**FLORIDA DEPARTMENT OF EDUCATION  
OFFICE OF FACILITIES BUDGETING  
2001 - 2002 SCOA Annual Report  
For Highlands (328)**

<b>Cash Disbursements</b>		<b>COBI Bond Fund</b>	<b>CO &amp; DS Trust Fund</b>
3321	Revenue - From State Sources - CO & DS Distributed		53,964.95
3325	Revenue From State Source - Interest on Undistributed CO & DS		10,136.41
3711	Other Financing Sources - SBE/COBI Bonds	0.00	
3620	Transfers - From Debt Service Funds		0.00
3630	A) Accrued Interest		0.00
3630	B) Bond Proceeds - Capitalized Interest		0.00
	<b>Total Revenue to District</b>	<u><u>0.00</u></u>	<u><u>64,101.36</u></u>

<b>Book Entries</b>		<b>General Fund</b>	<b>Debt Service Fund</b>
2750	Reserved For Debt Service - Fund Balance, Year Beginning		109,373.02
3322	Revenue From State Sources - CO & DS Withheld For SBE/COBI Bonds		387,051.07
3323	Revenue From State Sources - CO & DS Withheld For Admin. Expense	6,715.98	
3324	Revenue From State Sources - Cost of Issuing SBE/COBI Bonds		0.00
3326	Revenue From State Sources - SBE/COBI Bond Interest		2,141.86
3711	Other Financing Sources - SBE/COBI Bond Transfers		0.00
	<b>Total</b>	<u><u>6,715.98</u></u>	<u><u>498,565.95</u></u>
310	Purchased Services - Professional and Technical Services	6,715.98	
9200/710	Other Expenses - Redemption of Principal (SBE/COBI)		185,000.00
9200/720	Other Expenses - Interest		210,741.25
9200/730	Other Expenses - Dues and Fees		372.20
9700	Transfer of Funds - Transfer to Capital Projects Funds		0.00
2750	Reserved for Debt Service - Fund Balance, Year Ending		102,452.50
	<b>Total</b>	<u><u>6,715.98</u></u>	<u><u>498,565.95</u></u>

**Notes to Financial Statements**

**FLORIDA DEPARTMENT OF EDUCATION  
OFFICE OF FACILITIES BUDGETING**

2001 - 2002 SCOA Annual Report  
For Hillsborough (329)

<b>Cash Disbursements</b>		<b>COBI Bond Fund</b>	<b>CO &amp; DS Trust Fund</b>
3321	Revenue - From State Sources - CO & DS Distributed		880,419.04
3325	Revenue From State Source - Interest on Undistributed CO & DS		147,014.50
3711	Other Financing Sources - SBE/COBI Bonds	1,640,339.08	
3620	Transfers - From Debt Service Funds		0.00
3630	A) Accrued Interest		8,868.72
3630	B) Bond Proceeds - Capitalized Interest		6,450.28
	<b>Total Revenue to District</b>	<b><u>1,640,339.08</u></b>	<b><u>1,042,752.54</u></b>

<b>Book Entries</b>		<b>General Fund</b>	<b>Debt Service Fund</b>
2750	Reserved For Debt Service - Fund Balance, Year Beginning		1,638,158.80
3322	Revenue From State Sources - CO & DS Withheld For SBE/COBI Bonds		5,515,905.01
3323	Revenue From State Sources - CO & DS Withheld For Admin. Expense	97,405.95	
3324	Revenue From State Sources - Cost of Issuing SBE/COBI Bonds		3,801.10
3326	Revenue From State Sources - SBE/COBI Bond Interest		31,454.69
3711	Other Financing Sources - SBE/COBI Bond Transfers		15,319.00
	<b>Total</b>	<b><u>97,405.95</u></b>	<b><u>7,204,638.60</u></b>
310	Purchased Services - Professional and Technical Services	97,405.95	
9200/710	Other Expenses - Redemption of Principal (SBE/COBI)		2,465,000.00
9200/720	Other Expenses - Interest		3,159,971.25
9200/730	Other Expenses - Dues and Fees		9,267.17
9700	Transfer of Funds - Transfer to Capital Projects Funds		0.00
2750	Reserved for Debt Service - Fund Balance, Year Ending		1,570,400.18
	<b>Total</b>	<b><u>97,405.95</u></b>	<b><u>7,204,638.60</u></b>

**Notes to Financial Statements**

**FLORIDA DEPARTMENT OF EDUCATION  
OFFICE OF FACILITIES BUDGETING  
2001 - 2002 SCOA Annual Report  
For Holmes (330)**

<b>Cash Disbursements</b>		<b>COBI Bond Fund</b>	<b>CO &amp; DS Trust Fund</b>
3321	Revenue - From State Sources - CO & DS Distributed		28,805.27
3325	Revenue From State Source - Interest on Undistributed CO & DS		2,575.60
3711	Other Financing Sources - SBE/COBI Bonds	0.00	
3620	Transfers - From Debt Service Funds		0.00
3630	A) Accrued Interest		0.00
3630	B) Bond Proceeds - Capitalized Interest		0.00
	<b>Total Revenue to District</b>	<u><u>0.00</u></u>	<u><u>31,380.87</u></u>

<b>Book Entries</b>		<b>General Fund</b>	<b>Debt Service Fund</b>
2750	Reserved For Debt Service - Fund Balance, Year Beginning		9,168.54
3322	Revenue From State Sources - CO & DS Withheld For SBE/COBI Bonds		83,254.24
3323	Revenue From State Sources - CO & DS Withheld For Admin. Expense	1,706.49	
3324	Revenue From State Sources - Cost of Issuing SBE/COBI Bonds		0.00
3326	Revenue From State Sources - SBE/COBI Bond Interest		501.79
3711	Other Financing Sources - SBE/COBI Bond Transfers		0.00
	<b>Total</b>	<u><u>1,706.49</u></u>	<u><u>92,924.57</u></u>
310	Purchased Services - Professional and Technical Services	1,706.49	
9200/710	Other Expenses - Redemption of Principal (SBE/COBI)		30,000.00
9200/720	Other Expenses - Interest		36,120.45
9200/730	Other Expenses - Dues and Fees		87.20
9700	Transfer of Funds - Transfer to Capital Projects Funds		0.00
2750	Reserved for Debt Service - Fund Balance, Year Ending		26,716.92
	<b>Total</b>	<u><u>1,706.49</u></u>	<u><u>92,924.57</u></u>

**Notes to Financial Statements**

**FLORIDA DEPARTMENT OF EDUCATION  
OFFICE OF FACILITIES BUDGETING**

2001 - 2002 SCOA Annual Report  
For Indian River (331)

<b>Cash Disbursements</b>		<b>COBI Bond Fund</b>	<b>CO &amp; DS Trust Fund</b>
3321	Revenue - From State Sources - CO & DS Distributed		479,902.33
3325	Revenue From State Source - Interest on Undistributed CO & DS		12,791.11
3711	Other Financing Sources - SBE/COBI Bonds	0.00	
3620	Transfers - From Debt Service Funds		0.00
3630	A) Accrued Interest		0.00
3630	B) Bond Proceeds - Capitalized Interest		0.00
	<b>Total Revenue to District</b>	<b>0.00</b>	<b>492,693.44</b>

<b>Book Entries</b>		<b>General Fund</b>	<b>Debt Service Fund</b>
2750	Reserved For Debt Service - Fund Balance, Year Beginning		9,801.94
3322	Revenue From State Sources - CO & DS Withheld For SBE/COBI Bonds		76,614.79
3323	Revenue From State Sources - CO & DS Withheld For Admin. Expense	8,474.88	
3324	Revenue From State Sources - Cost of Issuing SBE/COBI Bonds		0.00
3326	Revenue From State Sources - SBE/COBI Bond Interest		309.19
3711	Other Financing Sources - SBE/COBI Bond Transfers		0.00
	<b>Total</b>	<b>8,474.88</b>	<b>86,725.92</b>
310	Purchased Services - Professional and Technical Services	8,474.88	
9200/710	Other Expenses - Redemption of Principal (SBE/COBI)		60,000.00
9200/720	Other Expenses - Interest		18,436.25
9200/730	Other Expenses - Dues and Fees		53.73
9700	Transfer of Funds - Transfer to Capital Projects Funds		0.00
2750	Reserved for Debt Service - Fund Balance, Year Ending		8,235.94
	<b>Total</b>	<b>8,474.88</b>	<b>86,725.92</b>

**Notes to Financial Statements**

**FLORIDA DEPARTMENT OF EDUCATION  
OFFICE OF FACILITIES BUDGETING  
2001 - 2002 SCOA Annual Report  
For Jackson (332)**

<b>Cash Disbursements</b>		<b>COBI Bond Fund</b>	<b>CO &amp; DS Trust Fund</b>
3321	Revenue - From State Sources - CO & DS Distributed		36,542.72
3325	Revenue From State Source - Interest on Undistributed CO & DS		6,561.55
3711	Other Financing Sources - SBE/COBI Bonds	0.00	
3620	Transfers - From Debt Service Funds		0.00
3630	A) Accrued Interest		0.00
3630	B) Bond Proceeds - Capitalized Interest		0.00
	<b>Total Revenue to District</b>	<u><u>0.00</u></u>	<u><u>43,104.27</u></u>

<b>Book Entries</b>		<b>General Fund</b>	<b>Debt Service Fund</b>
2750	Reserved For Debt Service - Fund Balance, Year Beginning		74,537.07
3322	Revenue From State Sources - CO & DS Withheld For SBE/COBI Bonds		248,937.86
3323	Revenue From State Sources - CO & DS Withheld For Admin. Expense	4,347.42	
3324	Revenue From State Sources - Cost of Issuing SBE/COBI Bonds		0.00
3326	Revenue From State Sources - SBE/COBI Bond Interest		1,424.51
3711	Other Financing Sources - SBE/COBI Bond Transfers		0.00
	<b>Total</b>	<u><u>4,347.42</u></u>	<u><u>324,899.44</u></u>
310	Purchased Services - Professional and Technical Services	4,347.42	
9200/710	Other Expenses - Redemption of Principal (SBE/COBI)		110,000.00
9200/720	Other Expenses - Interest		143,800.00
9200/730	Other Expenses - Dues and Fees		247.55
9700	Transfer of Funds - Transfer to Capital Projects Funds		0.00
2750	Reserved for Debt Service - Fund Balance, Year Ending		70,851.89
	<b>Total</b>	<u><u>4,347.42</u></u>	<u><u>324,899.44</u></u>

**Notes to Financial Statements**

**FLORIDA DEPARTMENT OF EDUCATION  
OFFICE OF FACILITIES BUDGETING  
2001 - 2002 SCOA Annual Report  
For Jefferson (333)**

<b>Cash Disbursements</b>		<b>COBI Bond Fund</b>	<b>CO &amp; DS Trust Fund</b>
3321	Revenue - From State Sources - CO & DS Distributed		24,899.62
3325	Revenue From State Source - Interest on Undistributed CO & DS		1,814.55
3711	Other Financing Sources - SBE/COBI Bonds	0.00	
3620	Transfers - From Debt Service Funds		0.00
3630	A) Accrued Interest		0.00
3630	B) Bond Proceeds - Capitalized Interest		0.00
	<b>Total Revenue to District</b>	<u><u>0.00</u></u>	<u><u>26,714.17</u></u>

<b>Book Entries</b>		<b>General Fund</b>	<b>Debt Service Fund</b>
2750	Reserved For Debt Service - Fund Balance, Year Beginning		15,660.62
3322	Revenue From State Sources - CO & DS Withheld For SBE/COBI Bonds		54,048.13
3323	Revenue From State Sources - CO & DS Withheld For Admin. Expense	1,202.25	
3324	Revenue From State Sources - Cost of Issuing SBE/COBI Bonds		0.00
3326	Revenue From State Sources - SBE/COBI Bond Interest		302.86
3711	Other Financing Sources - SBE/COBI Bond Transfers		0.00
	<b>Total</b>	<u><u>1,202.25</u></u>	<u><u>70,011.61</u></u>
310	Purchased Services - Professional and Technical Services	1,202.25	
9200/710	Other Expenses - Redemption of Principal (SBE/COBI)		25,000.00
9200/720	Other Expenses - Interest		30,235.00
9200/730	Other Expenses - Dues and Fees		52.63
9700	Transfer of Funds - Transfer to Capital Projects Funds		0.00
2750	Reserved for Debt Service - Fund Balance, Year Ending		14,723.98
	<b>Total</b>	<u><u>1,202.25</u></u>	<u><u>70,011.61</u></u>

**Notes to Financial Statements**

**FLORIDA DEPARTMENT OF EDUCATION  
OFFICE OF FACILITIES BUDGETING  
2001 - 2002 SCOA Annual Report  
For Lafayette (334)**

<b>Cash Disbursements</b>		<b>COBI Bond Fund</b>	<b>CO &amp; DS Trust Fund</b>
3321	Revenue - From State Sources - CO & DS Distributed		8,398.41
3325	Revenue From State Source - Interest on Undistributed CO & DS		807.14
3711	Other Financing Sources - SBE/COBI Bonds	0.00	
3620	Transfers - From Debt Service Funds		0.00
3630	A) Accrued Interest		0.00
3630	B) Bond Proceeds - Capitalized Interest		0.00
	<b>Total Revenue to District</b>	<u><u>0.00</u></u>	<u><u>9,205.55</u></u>

<b>Book Entries</b>		<b>General Fund</b>	<b>Debt Service Fund</b>
2750	Reserved For Debt Service - Fund Balance, Year Beginning		8,959.26
3322	Revenue From State Sources - CO & DS Withheld For SBE/COBI Bonds		26,718.81
3323	Revenue From State Sources - CO & DS Withheld For Admin. Expense	534.78	
3324	Revenue From State Sources - Cost of Issuing SBE/COBI Bonds		0.00
3326	Revenue From State Sources - SBE/COBI Bond Interest		161.38
3711	Other Financing Sources - SBE/COBI Bond Transfers		0.00
	<b>Total</b>	<u><u>534.78</u></u>	<u><u>35,839.45</u></u>
310	Purchased Services - Professional and Technical Services	534.78	
9200/710	Other Expenses - Redemption of Principal (SBE/COBI)		10,000.00
9200/720	Other Expenses - Interest		17,318.75
9200/730	Other Expenses - Dues and Fees		28.04
9700	Transfer of Funds - Transfer to Capital Projects Funds		0.00
2750	Reserved for Debt Service - Fund Balance, Year Ending		8,492.66
	<b>Total</b>	<u><u>534.78</u></u>	<u><u>35,839.45</u></u>

**Notes to Financial Statements**

**FLORIDA DEPARTMENT OF EDUCATION  
OFFICE OF FACILITIES BUDGETING  
2001 - 2002 SCOA Annual Report  
For Lake (335)**

<b>Cash Disbursements</b>		<b>COBI Bond Fund</b>	<b>CO &amp; DS Trust Fund</b>
3321	Revenue - From State Sources - CO & DS Distributed		199,401.15
3325	Revenue From State Source - Interest on Undistributed CO & DS		25,147.72
3711	Other Financing Sources - SBE/COBI Bonds	559,994.91	
3620	Transfers - From Debt Service Funds		0.00
3630	A) Accrued Interest		3,027.69
3630	B) Bond Proceeds - Capitalized Interest		2,202.06
	<b>Total Revenue to District</b>	<b><u>559,994.91</u></b>	<b><u>229,778.62</u></b>

<b>Book Entries</b>		<b>General Fund</b>	<b>Debt Service Fund</b>
2750	Reserved For Debt Service - Fund Balance, Year Beginning		211,098.63
3322	Revenue From State Sources - CO & DS Withheld For SBE/COBI Bonds		894,728.97
3323	Revenue From State Sources - CO & DS Withheld For Admin. Expense	16,661.88	
3324	Revenue From State Sources - Cost of Issuing SBE/COBI Bonds		1,297.66
3326	Revenue From State Sources - SBE/COBI Bond Interest		4,931.13
3711	Other Financing Sources - SBE/COBI Bond Transfers		5,229.75
	<b>Total</b>	<b><u>16,661.88</u></b>	<b><u>1,117,286.14</u></b>
310	Purchased Services - Professional and Technical Services	16,661.88	
9200/710	Other Expenses - Redemption of Principal (SBE/COBI)		465,000.00
9200/720	Other Expenses - Interest		422,019.16
9200/730	Other Expenses - Dues and Fees		2,154.57
9700	Transfer of Funds - Transfer to Capital Projects Funds		0.00
2750	Reserved for Debt Service - Fund Balance, Year Ending		228,112.41
	<b>Total</b>	<b><u>16,661.88</u></b>	<b><u>1,117,286.14</u></b>

**Notes to Financial Statements**

**FLORIDA DEPARTMENT OF EDUCATION  
OFFICE OF FACILITIES BUDGETING  
2001 - 2002 SCOA Annual Report  
For Lee (336)**

<b>Cash Disbursements</b>		<b>COBI Bond Fund</b>	<b>CO &amp; DS Trust Fund</b>
3321	Revenue - From State Sources - CO & DS Distributed		359,821.31
3325	Revenue From State Source - Interest on Undistributed CO & DS		56,254.83
3711	Other Financing Sources - SBE/COBI Bonds	550,083.50	
3620	Transfers - From Debt Service Funds		0.00
3630	A) Accrued Interest		2,974.10
3630	B) Bond Proceeds - Capitalized Interest		2,163.08
	<b>Total Revenue to District</b>	<b><u>550,083.50</u></b>	<b><u>421,213.32</u></b>

<b>Book Entries</b>		<b>General Fund</b>	<b>Debt Service Fund</b>
2750	Reserved For Debt Service - Fund Balance, Year Beginning		621,732.86
3322	Revenue From State Sources - CO & DS Withheld For SBE/COBI Bonds		2,087,720.48
3323	Revenue From State Sources - CO & DS Withheld For Admin. Expense	37,272.21	
3324	Revenue From State Sources - Cost of Issuing SBE/COBI Bonds		1,274.69
3326	Revenue From State Sources - SBE/COBI Bond Interest		11,916.65
3711	Other Financing Sources - SBE/COBI Bond Transfers		5,137.18
	<b>Total</b>	<b><u>37,272.21</u></b>	<b><u>2,727,781.86</u></b>
310	Purchased Services - Professional and Technical Services	37,272.21	
9200/710	Other Expenses - Redemption of Principal (SBE/COBI)		930,000.00
9200/720	Other Expenses - Interest		1,199,386.25
9200/730	Other Expenses - Dues and Fees		3,345.52
9700	Transfer of Funds - Transfer to Capital Projects Funds		0.00
2750	Reserved for Debt Service - Fund Balance, Year Ending		595,050.09
	<b>Total</b>	<b><u>37,272.21</u></b>	<b><u>2,727,781.86</u></b>

**Notes to Financial Statements**

**FLORIDA DEPARTMENT OF EDUCATION  
OFFICE OF FACILITIES BUDGETING  
2001 - 2002 SCOA Annual Report  
For Leon (337)**

<b>Cash Disbursements</b>		<b>COBI Bond Fund</b>	<b>CO &amp; DS Trust Fund</b>
3321	Revenue - From State Sources - CO & DS Distributed		171,610.25
3325	Revenue From State Source - Interest on Undistributed CO & DS		30,676.42
3711	Other Financing Sources - SBE/COBI Bonds	0.00	
3620	Transfers - From Debt Service Funds		0.00
3630	A) Accrued Interest		0.00
3630	B) Bond Proceeds - Capitalized Interest		0.00
	<b>Total Revenue to District</b>	<u><u>0.00</u></u>	<u><u>202,286.67</u></u>

<b>Book Entries</b>		<b>General Fund</b>	<b>Debt Service Fund</b>
2750	Reserved For Debt Service - Fund Balance, Year Beginning		300,421.42
3322	Revenue From State Sources - CO & DS Withheld For SBE/COBI Bonds		1,163,062.78
3323	Revenue From State Sources - CO & DS Withheld For Admin. Expense	20,324.97	
3324	Revenue From State Sources - Cost of Issuing SBE/COBI Bonds		0.00
3326	Revenue From State Sources - SBE/COBI Bond Interest		6,514.24
3711	Other Financing Sources - SBE/COBI Bond Transfers		0.00
	<b>Total</b>	<u><u>20,324.97</u></u>	<u><u>1,469,998.44</u></u>
310	Purchased Services - Professional and Technical Services	20,324.97	
9200/710	Other Expenses - Redemption of Principal (SBE/COBI)		540,000.00
9200/720	Other Expenses - Interest		612,989.44
9200/730	Other Expenses - Dues and Fees		1,132.02
9700	Transfer of Funds - Transfer to Capital Projects Funds		0.00
2750	Reserved for Debt Service - Fund Balance, Year Ending		315,876.98
	<b>Total</b>	<u><u>20,324.97</u></u>	<u><u>1,469,998.44</u></u>

**Notes to Financial Statements**

**FLORIDA DEPARTMENT OF EDUCATION  
OFFICE OF FACILITIES BUDGETING  
2001 - 2002 SCOA Annual Report  
For Levy (338)**

<b>Cash Disbursements</b>		<b>COBI Bond Fund</b>	<b>CO &amp; DS Trust Fund</b>
3321	Revenue - From State Sources - CO & DS Distributed		25,212.13
3325	Revenue From State Source - Interest on Undistributed CO & DS		5,217.13
3711	Other Financing Sources - SBE/COBI Bonds	0.00	
3620	Transfers - From Debt Service Funds		0.00
3630	A) Accrued Interest		0.00
3630	B) Bond Proceeds - Capitalized Interest		0.00
	<b>Total Revenue to District</b>	<u><u>0.00</u></u>	<u><u>30,429.26</u></u>

<b>Book Entries</b>		<b>General Fund</b>	<b>Debt Service Fund</b>
2750	Reserved For Debt Service - Fund Balance, Year Beginning		59,987.23
3322	Revenue From State Sources - CO & DS Withheld For SBE/COBI Bonds		201,775.21
3323	Revenue From State Sources - CO & DS Withheld For Admin. Expense	3,456.66	
3324	Revenue From State Sources - Cost of Issuing SBE/COBI Bonds		0.00
3326	Revenue From State Sources - SBE/COBI Bond Interest		1,150.38
3711	Other Financing Sources - SBE/COBI Bond Transfers		0.00
	<b>Total</b>	<u><u>3,456.66</u></u>	<u><u>262,912.82</u></u>
310	Purchased Services - Professional and Technical Services	3,456.66	
9200/710	Other Expenses - Redemption of Principal (SBE/COBI)		90,000.00
9200/720	Other Expenses - Interest		115,725.00
9200/730	Other Expenses - Dues and Fees		199.91
9700	Transfer of Funds - Transfer to Capital Projects Funds		0.00
2750	Reserved for Debt Service - Fund Balance, Year Ending		56,987.91
	<b>Total</b>	<u><u>3,456.66</u></u>	<u><u>262,912.82</u></u>

**Notes to Financial Statements**

**FLORIDA DEPARTMENT OF EDUCATION  
OFFICE OF FACILITIES BUDGETING  
2001 - 2002 SCOA Annual Report  
For Liberty (339)**

<b>Cash Disbursements</b>		<b>COBI Bond Fund</b>	<b>CO &amp; DS Trust Fund</b>
3321	Revenue - From State Sources - CO & DS Distributed		8,619.62
3325	Revenue From State Source - Interest on Undistributed CO & DS		986.04
3711	Other Financing Sources - SBE/COBI Bonds	0.00	
3620	Transfers - From Debt Service Funds		0.00
3630	A) Accrued Interest		0.00
3630	B) Bond Proceeds - Capitalized Interest		0.00
	<b>Total Revenue to District</b>	<u><u>0.00</u></u>	<u><u>9,605.66</u></u>

<b>Book Entries</b>		<b>General Fund</b>	<b>Debt Service Fund</b>
2750	Reserved For Debt Service - Fund Balance, Year Beginning		10,365.77
3322	Revenue From State Sources - CO & DS Withheld For SBE/COBI Bonds		34,281.07
3323	Revenue From State Sources - CO & DS Withheld For Admin. Expense	653.31	
3324	Revenue From State Sources - Cost of Issuing SBE/COBI Bonds		0.00
3326	Revenue From State Sources - SBE/COBI Bond Interest		196.78
3711	Other Financing Sources - SBE/COBI Bond Transfers		0.00
	<b>Total</b>	<u><u>653.31</u></u>	<u><u>44,843.62</u></u>
310	Purchased Services - Professional and Technical Services	653.31	
9200/710	Other Expenses - Redemption of Principal (SBE/COBI)		15,000.00
9200/720	Other Expenses - Interest		19,993.75
9200/730	Other Expenses - Dues and Fees		34.20
9700	Transfer of Funds - Transfer to Capital Projects Funds		0.00
2750	Reserved for Debt Service - Fund Balance, Year Ending		9,815.67
	<b>Total</b>	<u><u>653.31</u></u>	<u><u>44,843.62</u></u>

**Notes to Financial Statements**

**FLORIDA DEPARTMENT OF EDUCATION  
OFFICE OF FACILITIES BUDGETING  
2001 - 2002 SCOA Annual Report  
For Madison (340)**

<b>Cash Disbursements</b>		<b>COBI Bond Fund</b>	<b>CO &amp; DS Trust Fund</b>
3321	Revenue - From State Sources - CO & DS Distributed		24,895.01
3325	Revenue From State Source - Interest on Undistributed CO & DS		2,393.17
3711	Other Financing Sources - SBE/COBI Bonds	0.00	
3620	Transfers - From Debt Service Funds		0.00
3630	A) Accrued Interest		0.00
3630	B) Bond Proceeds - Capitalized Interest		0.00
<b>Total Revenue to District</b>		<u><u>0.00</u></u>	<u><u>27,288.18</u></u>

<b>Book Entries</b>		<b>General Fund</b>	<b>Debt Service Fund</b>
2750	Reserved For Debt Service - Fund Balance, Year Beginning		23,735.13
3322	Revenue From State Sources - CO & DS Withheld For SBE/COBI Bonds		79,227.37
3323	Revenue From State Sources - CO & DS Withheld For Admin. Expense	1,585.62	
3324	Revenue From State Sources - Cost of Issuing SBE/COBI Bonds		0.00
3326	Revenue From State Sources - SBE/COBI Bond Interest		453.57
3711	Other Financing Sources - SBE/COBI Bond Transfers		0.00
<b>Total</b>		<u><u>1,585.62</u></u>	<u><u>103,416.07</u></u>
310	Purchased Services - Professional and Technical Services	1,585.62	
9200/710	Other Expenses - Redemption of Principal (SBE/COBI)		35,000.00
9200/720	Other Expenses - Interest		45,775.00
9200/730	Other Expenses - Dues and Fees		78.82
9700	Transfer of Funds - Transfer to Capital Projects Funds		0.00
2750	Reserved for Debt Service - Fund Balance, Year Ending		22,562.25
<b>Total</b>		<u><u>1,585.62</u></u>	<u><u>103,416.07</u></u>

**Notes to Financial Statements**

**FLORIDA DEPARTMENT OF EDUCATION  
OFFICE OF FACILITIES BUDGETING  
2001 - 2002 SCOA Annual Report  
For Manatee (341)**

<b>Cash Disbursements</b>		<b>COBI Bond Fund</b>	<b>CO &amp; DS Trust Fund</b>
3321	Revenue - From State Sources - CO & DS Distributed		293,152.64
3325	Revenue From State Source - Interest on Undistributed CO & DS		33,887.19
3711	Other Financing Sources - SBE/COBI Bonds	1,001,052.85	
3620	Transfers - From Debt Service Funds		0.00
3630	A) Accrued Interest		5,412.33
3630	B) Bond Proceeds - Capitalized Interest		3,936.42
	<b>Total Revenue to District</b>	<b><u>1,001,052.85</u></b>	<b><u>336,388.58</u></b>

<b>Book Entries</b>		<b>General Fund</b>	<b>Debt Service Fund</b>
2750	Reserved For Debt Service - Fund Balance, Year Beginning		352,212.68
3322	Revenue From State Sources - CO & DS Withheld For SBE/COBI Bonds		1,181,215.06
3323	Revenue From State Sources - CO & DS Withheld For Admin. Expense	22,452.30	
3324	Revenue From State Sources - Cost of Issuing SBE/COBI Bonds		2,319.71
3326	Revenue From State Sources - SBE/COBI Bond Interest		6,763.12
3711	Other Financing Sources - SBE/COBI Bond Transfers		9,348.75
	<b>Total</b>	<b><u>22,452.30</u></b>	<b><u>1,551,859.32</u></b>
310	Purchased Services - Professional and Technical Services	22,452.30	
9200/710	Other Expenses - Redemption of Principal (SBE/COBI)		525,000.00
9200/720	Other Expenses - Interest		679,468.75
9200/730	Other Expenses - Dues and Fees		3,494.98
9700	Transfer of Funds - Transfer to Capital Projects Funds		0.00
2750	Reserved for Debt Service - Fund Balance, Year Ending		343,895.59
	<b>Total</b>	<b><u>22,452.30</u></b>	<b><u>1,551,859.32</u></b>

**Notes to Financial Statements**

**FLORIDA DEPARTMENT OF EDUCATION  
OFFICE OF FACILITIES BUDGETING  
2001 - 2002 SCOA Annual Report  
For Marion (342)**

<b>Cash Disbursements</b>		<b>COBI Bond Fund</b>	<b>CO &amp; DS Trust Fund</b>
3321	Revenue - From State Sources - CO & DS Distributed		204,004.06
3325	Revenue From State Source - Interest on Undistributed CO & DS		34,500.63
3711	Other Financing Sources - SBE/COBI Bonds	0.00	
3620	Transfers - From Debt Service Funds		0.00
3630	A) Accrued Interest		0.00
3630	B) Bond Proceeds - Capitalized Interest		0.00
	<b>Total Revenue to District</b>	<b>0.00</b>	<b>238,504.69</b>

<b>Book Entries</b>		<b>General Fund</b>	<b>Debt Service Fund</b>
2750	Reserved For Debt Service - Fund Balance, Year Beginning		328,800.55
3322	Revenue From State Sources - CO & DS Withheld For SBE/COBI Bonds		1,297,053.20
3323	Revenue From State Sources - CO & DS Withheld For Admin. Expense	22,858.74	
3324	Revenue From State Sources - Cost of Issuing SBE/COBI Bonds		0.00
3326	Revenue From State Sources - SBE/COBI Bond Interest		6,855.26
3711	Other Financing Sources - SBE/COBI Bond Transfers		0.00
	<b>Total</b>	<b>22,858.74</b>	<b>1,632,709.01</b>
310	Purchased Services - Professional and Technical Services	22,858.74	
9200/710	Other Expenses - Redemption of Principal (SBE/COBI)		685,000.00
9200/720	Other Expenses - Interest		636,821.37
9200/730	Other Expenses - Dues and Fees		1,191.28
9700	Transfer of Funds - Transfer to Capital Projects Funds		0.00
2750	Reserved for Debt Service - Fund Balance, Year Ending		309,696.36
	<b>Total</b>	<b>22,858.74</b>	<b>1,632,709.01</b>

**Notes to Financial Statements**

**FLORIDA DEPARTMENT OF EDUCATION  
OFFICE OF FACILITIES BUDGETING**

2001 - 2002 SCOA Annual Report  
For Martin (343)

<b>Cash Disbursements</b>		<b>COBI Bond Fund</b>	<b>CO &amp; DS Trust Fund</b>
3321	Revenue - From State Sources - CO & DS Distributed		486,347.86
3325	Revenue From State Source - Interest on Undistributed CO & DS		24,603.29
3711	Other Financing Sources - SBE/COBI Bonds	2,046,707.07	
3620	Transfers - From Debt Service Funds		0.00
3630	A) Accrued Interest		11,065.81
3630	B) Bond Proceeds - Capitalized Interest		8,048.23
	<b>Total Revenue to District</b>	<b><u>2,046,707.07</u></b>	<b><u>530,065.19</u></b>

<b>Book Entries</b>		<b>General Fund</b>	<b>Debt Service Fund</b>
2750	Reserved For Debt Service - Fund Balance, Year Beginning		174,009.18
3322	Revenue From State Sources - CO & DS Withheld For SBE/COBI Bonds		584,094.98
3323	Revenue From State Sources - CO & DS Withheld For Admin. Expense	16,301.16	
3324	Revenue From State Sources - Cost of Issuing SBE/COBI Bonds		4,742.77
3326	Revenue From State Sources - SBE/COBI Bond Interest		3,372.05
3711	Other Financing Sources - SBE/COBI Bond Transfers		19,114.04
	<b>Total</b>	<b><u>16,301.16</u></b>	<b><u>785,333.02</u></b>
310	Purchased Services - Professional and Technical Services	16,301.16	
9200/710	Other Expenses - Redemption of Principal (SBE/COBI)		260,000.00
9200/720	Other Expenses - Interest		335,711.25
9200/730	Other Expenses - Dues and Fees		5,328.75
9700	Transfer of Funds - Transfer to Capital Projects Funds		0.00
2750	Reserved for Debt Service - Fund Balance, Year Ending		184,293.02
	<b>Total</b>	<b><u>16,301.16</u></b>	<b><u>785,333.02</u></b>

**Notes to Financial Statements**

**FLORIDA DEPARTMENT OF EDUCATION  
OFFICE OF FACILITIES BUDGETING**

2001 - 2002 SCOA Annual Report  
For Miami-Dade (313)

<b>Cash Disbursements</b>		<b>COBI Bond Fund</b>	<b>CO &amp; DS Trust Fund</b>
3321	Revenue - From State Sources - CO & DS Distributed		1,653,012.15
3325	Revenue From State Source - Interest on Undistributed CO & DS		336,064.32
3711	Other Financing Sources - SBE/COBI Bonds	1,932,725.81	
3620	Transfers - From Debt Service Funds		0.00
3630	A) Accrued Interest		10,449.55
3630	B) Bond Proceeds - Capitalized Interest		7,600.02
	<b>Total Revenue to District</b>	<b><u>1,932,725.81</u></b>	<b><u>2,007,126.04</u></b>

<b>Book Entries</b>		<b>General Fund</b>	<b>Debt Service Fund</b>
2750	Reserved For Debt Service - Fund Balance, Year Beginning		3,625,284.92
3322	Revenue From State Sources - CO & DS Withheld For SBE/COBI Bonds		12,968,513.03
3323	Revenue From State Sources - CO & DS Withheld For Admin. Expense	222,662.82	
3324	Revenue From State Sources - Cost of Issuing SBE/COBI Bonds		4,478.64
3326	Revenue From State Sources - SBE/COBI Bond Interest		71,474.25
3711	Other Financing Sources - SBE/COBI Bond Transfers		18,049.57
	<b>Total</b>	<b><u>222,662.82</u></b>	<b><u>16,687,800.41</u></b>
310	Purchased Services - Professional and Technical Services	222,662.82	
9200/710	Other Expenses - Redemption of Principal (SBE/COBI)		6,260,000.00
9200/720	Other Expenses - Interest		6,993,733.95
9200/730	Other Expenses - Dues and Fees		16,899.14
9700	Transfer of Funds - Transfer to Capital Projects Funds		0.00
2750	Reserved for Debt Service - Fund Balance, Year Ending		3,417,167.32
	<b>Total</b>	<b><u>222,662.82</u></b>	<b><u>16,687,800.41</u></b>

**Notes to Financial Statements**

**FLORIDA DEPARTMENT OF EDUCATION  
OFFICE OF FACILITIES BUDGETING**

2001 - 2002 SCOA Annual Report  
For Monroe (344)

<b>Cash Disbursements</b>		<b>COBI Bond Fund</b>	<b>CO &amp; DS Trust Fund</b>
3321	Revenue - From State Sources - CO & DS Distributed		39,495.91
3325	Revenue From State Source - Interest on Undistributed CO & DS		7,412.38
3711	Other Financing Sources - SBE/COBI Bonds	0.00	
3620	Transfers - From Debt Service Funds		0.00
3630	A) Accrued Interest		0.00
3630	B) Bond Proceeds - Capitalized Interest		0.00
	<b>Total Revenue to District</b>	<b>0.00</b>	<b>46,908.29</b>

<b>Book Entries</b>		<b>General Fund</b>	<b>Debt Service Fund</b>
2750	Reserved For Debt Service - Fund Balance, Year Beginning		80,014.56
3322	Revenue From State Sources - CO & DS Withheld For SBE/COBI Bonds		283,002.94
3323	Revenue From State Sources - CO & DS Withheld For Admin. Expense	4,911.15	
3324	Revenue From State Sources - Cost of Issuing SBE/COBI Bonds		0.00
3326	Revenue From State Sources - SBE/COBI Bond Interest		1,567.14
3711	Other Financing Sources - SBE/COBI Bond Transfers		0.00
	<b>Total</b>	<b>4,911.15</b>	<b>364,584.64</b>
310	Purchased Services - Professional and Technical Services	4,911.15	
9200/710	Other Expenses - Redemption of Principal (SBE/COBI)		135,000.00
9200/720	Other Expenses - Interest		154,250.00
9200/730	Other Expenses - Dues and Fees		272.33
9700	Transfer of Funds - Transfer to Capital Projects Funds		0.00
2750	Reserved for Debt Service - Fund Balance, Year Ending		75,062.31
	<b>Total</b>	<b>4,911.15</b>	<b>364,584.64</b>

**Notes to Financial Statements**

**FLORIDA DEPARTMENT OF EDUCATION  
OFFICE OF FACILITIES BUDGETING  
2001 - 2002 SCOA Annual Report  
For Nassau (345)**

<b>Cash Disbursements</b>		<b>COBI Bond Fund</b>	<b>CO &amp; DS Trust Fund</b>
3321	Revenue - From State Sources - CO & DS Distributed		44,790.73
3325	Revenue From State Source - Interest on Undistributed CO & DS		8,542.68
3711	Other Financing Sources - SBE/COBI Bonds	0.00	
3620	Transfers - From Debt Service Funds		0.00
3630	A) Accrued Interest		0.00
3630	B) Bond Proceeds - Capitalized Interest		0.00
	<b>Total Revenue to District</b>	<u><u>0.00</u></u>	<u><u>53,333.41</u></u>

<b>Book Entries</b>		<b>General Fund</b>	<b>Debt Service Fund</b>
2750	Reserved For Debt Service - Fund Balance, Year Beginning		97,570.94
3322	Revenue From State Sources - CO & DS Withheld For SBE/COBI Bonds		326,885.23
3323	Revenue From State Sources - CO & DS Withheld For Admin. Expense	5,660.04	
3324	Revenue From State Sources - Cost of Issuing SBE/COBI Bonds		0.00
3326	Revenue From State Sources - SBE/COBI Bond Interest		1,867.52
3711	Other Financing Sources - SBE/COBI Bond Transfers		0.00
	<b>Total</b>	<u><u>5,660.04</u></u>	<u><u>426,323.69</u></u>
310	Purchased Services - Professional and Technical Services	5,660.04	
9200/710	Other Expenses - Redemption of Principal (SBE/COBI)		145,000.00
9200/720	Other Expenses - Interest		188,262.50
9200/730	Other Expenses - Dues and Fees		324.53
9700	Transfer of Funds - Transfer to Capital Projects Funds		0.00
2750	Reserved for Debt Service - Fund Balance, Year Ending		92,736.66
	<b>Total</b>	<u><u>5,660.04</u></u>	<u><u>426,323.69</u></u>

**Notes to Financial Statements**

**FLORIDA DEPARTMENT OF EDUCATION  
OFFICE OF FACILITIES BUDGETING  
2001 - 2002 SCOA Annual Report  
For Okaloosa (346)**

<b>Cash Disbursements</b>		<b>COBI Bond Fund</b>	<b>CO &amp; DS Trust Fund</b>
3321	Revenue - From State Sources - CO & DS Distributed		121,135.49
3325	Revenue From State Source - Interest on Undistributed CO & DS		24,546.73
3711	Other Financing Sources - SBE/COBI Bonds	0.00	
3620	Transfers - From Debt Service Funds		0.00
3630	A) Accrued Interest		0.00
3630	B) Bond Proceeds - Capitalized Interest		0.00
	<b>Total Revenue to District</b>	<u><u>0.00</u></u>	<u><u>145,682.22</u></u>

<b>Book Entries</b>		<b>General Fund</b>	<b>Debt Service Fund</b>
2750	Reserved For Debt Service - Fund Balance, Year Beginning		266,264.97
3322	Revenue From State Sources - CO & DS Withheld For SBE/COBI Bonds		946,846.82
3323	Revenue From State Sources - CO & DS Withheld For Admin. Expense	16,263.69	
3324	Revenue From State Sources - Cost of Issuing SBE/COBI Bonds		0.00
3326	Revenue From State Sources - SBE/COBI Bond Interest		5,227.13
3711	Other Financing Sources - SBE/COBI Bond Transfers		0.00
	<b>Total</b>	<u><u>16,263.69</u></u>	<u><u>1,218,338.92</u></u>
310	Purchased Services - Professional and Technical Services	16,263.69	
9200/710	Other Expenses - Redemption of Principal (SBE/COBI)		455,000.00
9200/720	Other Expenses - Interest		513,075.00
9200/730	Other Expenses - Dues and Fees		908.35
9700	Transfer of Funds - Transfer to Capital Projects Funds		0.00
2750	Reserved for Debt Service - Fund Balance, Year Ending		249,355.57
	<b>Total</b>	<u><u>16,263.69</u></u>	<u><u>1,218,338.92</u></u>

**Notes to Financial Statements**

**FLORIDA DEPARTMENT OF EDUCATION  
OFFICE OF FACILITIES BUDGETING**

2001 - 2002 SCOA Annual Report  
For Okeechobee (347)

<b>Cash Disbursements</b>		<b>COBI Bond Fund</b>	<b>CO &amp; DS Trust Fund</b>
3321	Revenue - From State Sources - CO & DS Distributed		30,281.13
3325	Revenue From State Source - Interest on Undistributed CO & DS		5,831.61
3711	Other Financing Sources - SBE/COBI Bonds	0.00	
3620	Transfers - From Debt Service Funds		0.00
3630	A) Accrued Interest		0.00
3630	B) Bond Proceeds - Capitalized Interest		0.00
	<b>Total Revenue to District</b>	<b>0.00</b>	<b>36,112.74</b>

<b>Book Entries</b>		<b>General Fund</b>	<b>Debt Service Fund</b>
2750	Reserved For Debt Service - Fund Balance, Year Beginning		66,261.98
3322	Revenue From State Sources - CO & DS Withheld For SBE/COBI Bonds		223,441.08
3323	Revenue From State Sources - CO & DS Withheld For Admin. Expense	3,863.79	
3324	Revenue From State Sources - Cost of Issuing SBE/COBI Bonds		0.00
3326	Revenue From State Sources - SBE/COBI Bond Interest		1,272.29
3711	Other Financing Sources - SBE/COBI Bond Transfers		0.00
	<b>Total</b>	<b>3,863.79</b>	<b>290,975.35</b>
310	Purchased Services - Professional and Technical Services	3,863.79	
9200/710	Other Expenses - Redemption of Principal (SBE/COBI)		100,000.00
9200/720	Other Expenses - Interest		127,818.75
9200/730	Other Expenses - Dues and Fees		221.09
9700	Transfer of Funds - Transfer to Capital Projects Funds		0.00
2750	Reserved for Debt Service - Fund Balance, Year Ending		62,935.51
	<b>Total</b>	<b>3,863.79</b>	<b>290,975.35</b>

**Notes to Financial Statements**

**FLORIDA DEPARTMENT OF EDUCATION  
OFFICE OF FACILITIES BUDGETING**

2001 - 2002 SCOA Annual Report  
For Orange (348)

<b>Cash Disbursements</b>		<b>COBI Bond Fund</b>	<b>CO &amp; DS Trust Fund</b>
3321	Revenue - From State Sources - CO & DS Distributed		1,024,627.68
3325	Revenue From State Source - Interest on Undistributed CO & DS		137,429.69
3711	Other Financing Sources - SBE/COBI Bonds	3,027,937.10	
3620	Transfers - From Debt Service Funds		0.00
3630	A) Accrued Interest		16,370.96
3630	B) Bond Proceeds - Capitalized Interest		11,906.70
	<b>Total Revenue to District</b>	<b><u>3,027,937.10</u></b>	<b><u>1,190,335.03</u></b>

<b>Book Entries</b>		<b>General Fund</b>	<b>Debt Service Fund</b>
2750	Reserved For Debt Service - Fund Balance, Year Beginning		1,424,894.53
3322	Revenue From State Sources - CO & DS Withheld For SBE/COBI Bonds		4,954,678.89
3323	Revenue From State Sources - CO & DS Withheld For Admin. Expense	91,055.43	
3324	Revenue From State Sources - Cost of Issuing SBE/COBI Bonds		7,016.54
3326	Revenue From State Sources - SBE/COBI Bond Interest		27,999.62
3711	Other Financing Sources - SBE/COBI Bond Transfers		28,277.66
	<b>Total</b>	<b><u>91,055.43</u></b>	<b><u>6,442,867.24</u></b>
310	Purchased Services - Professional and Technical Services	91,055.43	
9200/710	Other Expenses - Redemption of Principal (SBE/COBI)		2,265,000.00
9200/720	Other Expenses - Interest		2,770,451.39
9200/730	Other Expenses - Dues and Fees		11,882.20
9700	Transfer of Funds - Transfer to Capital Projects Funds		0.00
2750	Reserved for Debt Service - Fund Balance, Year Ending		1,395,533.65
	<b>Total</b>	<b><u>91,055.43</u></b>	<b><u>6,442,867.24</u></b>

**Notes to Financial Statements**

**FLORIDA DEPARTMENT OF EDUCATION  
OFFICE OF FACILITIES BUDGETING  
2001 - 2002 SCOA Annual Report  
For Osceola (349)**

<b>Cash Disbursements</b>		<b>COBI Bond Fund</b>	<b>CO &amp; DS Trust Fund</b>
3321	Revenue - From State Sources - CO & DS Distributed		335,405.30
3325	Revenue From State Source - Interest on Undistributed CO & DS		33,902.95
3711	Other Financing Sources - SBE/COBI Bonds	926,717.25	
3620	Transfers - From Debt Service Funds		0.00
3630	A) Accrued Interest		5,010.43
3630	B) Bond Proceeds - Capitalized Interest		3,644.11
	<b>Total Revenue to District</b>	<b><u>926,717.25</u></b>	<b><u>377,962.79</u></b>

<b>Book Entries</b>		<b>General Fund</b>	<b>Debt Service Fund</b>
2750	Reserved For Debt Service - Fund Balance, Year Beginning		308,654.90
3322	Revenue From State Sources - CO & DS Withheld For SBE/COBI Bonds		1,139,647.96
3323	Revenue From State Sources - CO & DS Withheld For Admin. Expense	22,462.74	
3324	Revenue From State Sources - Cost of Issuing SBE/COBI Bonds		2,147.45
3326	Revenue From State Sources - SBE/COBI Bond Interest		6,499.36
3711	Other Financing Sources - SBE/COBI Bond Transfers		8,654.54
	<b>Total</b>	<b><u>22,462.74</u></b>	<b><u>1,465,604.21</u></b>
310	Purchased Services - Professional and Technical Services	22,462.74	
9200/710	Other Expenses - Redemption of Principal (SBE/COBI)		510,000.00
9200/720	Other Expenses - Interest		623,489.76
9200/730	Other Expenses - Dues and Fees		3,276.88
9700	Transfer of Funds - Transfer to Capital Projects Funds		0.00
2750	Reserved for Debt Service - Fund Balance, Year Ending		328,837.57
	<b>Total</b>	<b><u>22,462.74</u></b>	<b><u>1,465,604.21</u></b>

**Notes to Financial Statements**

**FLORIDA DEPARTMENT OF EDUCATION  
OFFICE OF FACILITIES BUDGETING**

2001 - 2002 SCOA Annual Report  
For Palm Beach (350)

<b>Cash Disbursements</b>		<b>COBI Bond Fund</b>	<b>CO &amp; DS Trust Fund</b>
3321	Revenue - From State Sources - CO & DS Distributed		1,381,420.60
3325	Revenue From State Source - Interest on Undistributed CO & DS		147,198.34
3711	Other Financing Sources - SBE/COBI Bonds	2,819,797.39	
3620	Transfers - From Debt Service Funds		0.00
3630	A) Accrued Interest		15,245.62
3630	B) Bond Proceeds - Capitalized Interest		11,088.24
	<b>Total Revenue to District</b>	<b><u>2,819,797.39</u></b>	<b><u>1,554,952.80</u></b>

<b>Book Entries</b>		<b>General Fund</b>	<b>Debt Service Fund</b>
2750	Reserved For Debt Service - Fund Balance, Year Beginning		1,406,068.89
3322	Revenue From State Sources - CO & DS Withheld For SBE/COBI Bonds		5,022,901.65
3323	Revenue From State Sources - CO & DS Withheld For Admin. Expense	97,527.75	
3324	Revenue From State Sources - Cost of Issuing SBE/COBI Bonds		6,534.22
3326	Revenue From State Sources - SBE/COBI Bond Interest		28,944.90
3711	Other Financing Sources - SBE/COBI Bond Transfers		26,333.86
	<b>Total</b>	<b><u>97,527.75</u></b>	<b><u>6,490,783.52</u></b>
310	Purchased Services - Professional and Technical Services	97,527.75	
9200/710	Other Expenses - Redemption of Principal (SBE/COBI)		2,720,000.00
9200/720	Other Expenses - Interest		2,473,623.75
9200/730	Other Expenses - Dues and Fees		11,564.15
9700	Transfer of Funds - Transfer to Capital Projects Funds		0.00
2750	Reserved for Debt Service - Fund Balance, Year Ending		1,285,595.62
	<b>Total</b>	<b><u>97,527.75</u></b>	<b><u>6,490,783.52</u></b>

**Notes to Financial Statements**

**FLORIDA DEPARTMENT OF EDUCATION  
OFFICE OF FACILITIES BUDGETING  
2001 - 2002 SCOA Annual Report  
For Pasco (351)**

<b>Cash Disbursements</b>		<b>COBI Bond Fund</b>	<b>CO &amp; DS Trust Fund</b>
3321	Revenue - From State Sources - CO & DS Distributed		317,307.84
3325	Revenue From State Source - Interest on Undistributed CO & DS		48,828.32
3711	Other Financing Sources - SBE/COBI Bonds	0.00	
3620	Transfers - From Debt Service Funds		0.00
3630	A) Accrued Interest		0.00
3630	B) Bond Proceeds - Capitalized Interest		0.00
	<b>Total Revenue to District</b>	<u><u>0.00</u></u>	<u><u>366,136.16</u></u>

<b>Book Entries</b>		<b>General Fund</b>	<b>Debt Service Fund</b>
2750	Reserved For Debt Service - Fund Balance, Year Beginning		493,287.40
3322	Revenue From State Sources - CO & DS Withheld For SBE/COBI Bonds		1,807,120.46
3323	Revenue From State Sources - CO & DS Withheld For Admin. Expense	32,351.70	
3324	Revenue From State Sources - Cost of Issuing SBE/COBI Bonds		0.00
3326	Revenue From State Sources - SBE/COBI Bond Interest		9,856.32
3711	Other Financing Sources - SBE/COBI Bond Transfers		0.00
	<b>Total</b>	<u><u>32,351.70</u></u>	<u><u>2,310,264.18</u></u>
310	Purchased Services - Professional and Technical Services	32,351.70	
9200/710	Other Expenses - Redemption of Principal (SBE/COBI)		895,000.00
9200/720	Other Expenses - Interest		950,086.25
9200/730	Other Expenses - Dues and Fees		1,712.79
9700	Transfer of Funds - Transfer to Capital Projects Funds		0.00
2750	Reserved for Debt Service - Fund Balance, Year Ending		463,465.14
	<b>Total</b>	<u><u>32,351.70</u></u>	<u><u>2,310,264.18</u></u>

**Notes to Financial Statements**

**FLORIDA DEPARTMENT OF EDUCATION  
OFFICE OF FACILITIES BUDGETING  
2001 - 2002 SCOA Annual Report  
For Pinellas (352)**

<b>Cash Disbursements</b>		<b>COBI Bond Fund</b>	<b>CO &amp; DS Trust Fund</b>
3321	Revenue - From State Sources - CO & DS Distributed		487,795.68
3325	Revenue From State Source - Interest on Undistributed CO & DS		102,000.34
3711	Other Financing Sources - SBE/COBI Bonds	0.00	
3620	Transfers - From Debt Service Funds		0.00
3630	A) Accrued Interest		0.00
3630	B) Bond Proceeds - Capitalized Interest		0.00
	<b>Total Revenue to District</b>	<b>0.00</b>	<b>589,796.02</b>

<b>Book Entries</b>		<b>General Fund</b>	<b>Debt Service Fund</b>
2750	Reserved For Debt Service - Fund Balance, Year Beginning		1,291,094.77
3322	Revenue From State Sources - CO & DS Withheld For SBE/COBI Bonds		3,950,046.96
3323	Revenue From State Sources - CO & DS Withheld For Admin. Expense	67,581.36	
3324	Revenue From State Sources - Cost of Issuing SBE/COBI Bonds		0.00
3326	Revenue From State Sources - SBE/COBI Bond Interest		23,707.33
3711	Other Financing Sources - SBE/COBI Bond Transfers		0.00
	<b>Total</b>	<b>67,581.36</b>	<b>5,264,849.06</b>
310	Purchased Services - Professional and Technical Services	67,581.36	
9200/710	Other Expenses - Redemption of Principal (SBE/COBI)		1,505,000.00
9200/720	Other Expenses - Interest		2,514,803.55
9200/730	Other Expenses - Dues and Fees		4,119.76
9700	Transfer of Funds - Transfer to Capital Projects Funds		0.00
2750	Reserved for Debt Service - Fund Balance, Year Ending		1,240,925.75
	<b>Total</b>	<b>67,581.36</b>	<b>5,264,849.06</b>

**Notes to Financial Statements**

**FLORIDA DEPARTMENT OF EDUCATION  
OFFICE OF FACILITIES BUDGETING  
2001 - 2002 SCOA Annual Report  
For Polk (353)**

<b>Cash Disbursements</b>		<b>COBI Bond Fund</b>	<b>CO &amp; DS Trust Fund</b>
3321	Revenue - From State Sources - CO & DS Distributed		368,464.68
3325	Revenue From State Source - Interest on Undistributed CO & DS		65,474.52
3711	Other Financing Sources - SBE/COBI Bonds	0.00	
3620	Transfers - From Debt Service Funds		0.00
3630	A) Accrued Interest		0.00
3630	B) Bond Proceeds - Capitalized Interest		0.00
	<b>Total Revenue to District</b>	<b>0.00</b>	<b>433,939.20</b>

<b>Book Entries</b>		<b>General Fund</b>	<b>Debt Service Fund</b>
2750	Reserved For Debt Service - Fund Balance, Year Beginning		704,353.09
3322	Revenue From State Sources - CO & DS Withheld For SBE/COBI Bonds		2,480,208.51
3323	Revenue From State Sources - CO & DS Withheld For Admin. Expense	43,380.81	
3324	Revenue From State Sources - Cost of Issuing SBE/COBI Bonds		0.00
3326	Revenue From State Sources - SBE/COBI Bond Interest		14,029.34
3711	Other Financing Sources - SBE/COBI Bond Transfers		0.00
	<b>Total</b>	<b>43,380.81</b>	<b>3,198,590.94</b>
310	Purchased Services - Professional and Technical Services	43,380.81	
9200/710	Other Expenses - Redemption of Principal (SBE/COBI)		1,190,000.00
9200/720	Other Expenses - Interest		1,340,445.26
9200/730	Other Expenses - Dues and Fees		2,437.96
9700	Transfer of Funds - Transfer to Capital Projects Funds		0.00
2750	Reserved for Debt Service - Fund Balance, Year Ending		665,707.72
	<b>Total</b>	<b>43,380.81</b>	<b>3,198,590.94</b>

**Notes to Financial Statements**

**FLORIDA DEPARTMENT OF EDUCATION  
OFFICE OF FACILITIES BUDGETING**

2001 - 2002 SCOA Annual Report  
For Putnam (354)

<b>Cash Disbursements</b>		<b>COBI Bond Fund</b>	<b>CO &amp; DS Trust Fund</b>
3321	Revenue - From State Sources - CO & DS Distributed		60,504.31
3325	Revenue From State Source - Interest on Undistributed CO & DS		10,956.50
3711	Other Financing Sources - SBE/COBI Bonds	0.00	
3620	Transfers - From Debt Service Funds		0.00
3630	A) Accrued Interest		0.00
3630	B) Bond Proceeds - Capitalized Interest		0.00
	<b>Total Revenue to District</b>	<u><u>0.00</u></u>	<u><u>71,460.81</u></u>

<b>Book Entries</b>		<b>General Fund</b>	<b>Debt Service Fund</b>
2750	Reserved For Debt Service - Fund Balance, Year Beginning		111,608.77
3322	Revenue From State Sources - CO & DS Withheld For SBE/COBI Bonds		416,192.35
3323	Revenue From State Sources - CO & DS Withheld For Admin. Expense	7,259.34	
3324	Revenue From State Sources - Cost of Issuing SBE/COBI Bonds		0.00
3326	Revenue From State Sources - SBE/COBI Bond Interest		2,258.42
3711	Other Financing Sources - SBE/COBI Bond Transfers		0.00
	<b>Total</b>	<u><u>7,259.34</u></u>	<u><u>530,059.54</u></u>
310	Purchased Services - Professional and Technical Services	7,259.34	
9200/710	Other Expenses - Redemption of Principal (SBE/COBI)		215,000.00
9200/720	Other Expenses - Interest		211,518.75
9200/730	Other Expenses - Dues and Fees		392.46
9700	Transfer of Funds - Transfer to Capital Projects Funds		0.00
2750	Reserved for Debt Service - Fund Balance, Year Ending		103,148.33
	<b>Total</b>	<u><u>7,259.34</u></u>	<u><u>530,059.54</u></u>

**Notes to Financial Statements**

**FLORIDA DEPARTMENT OF EDUCATION  
OFFICE OF FACILITIES BUDGETING  
2001 - 2002 SCOA Annual Report  
For Santa Rosa (357)**

<b>Cash Disbursements</b>		<b>COBI Bond Fund</b>	<b>CO &amp; DS Trust Fund</b>
3321	Revenue - From State Sources - CO & DS Distributed		142,718.17
3325	Revenue From State Source - Interest on Undistributed CO & DS		19,563.29
3711	Other Financing Sources - SBE/COBI Bonds	0.00	
3620	Transfers - From Debt Service Funds		0.00
3630	A) Accrued Interest		0.00
3630	B) Bond Proceeds - Capitalized Interest		0.00
	<b>Total Revenue to District</b>	<u><u>0.00</u></u>	<u><u>162,281.46</u></u>

<b>Book Entries</b>		<b>General Fund</b>	<b>Debt Service Fund</b>
2750	Reserved For Debt Service - Fund Balance, Year Beginning		208,752.06
3322	Revenue From State Sources - CO & DS Withheld For SBE/COBI Bonds		708,443.97
3323	Revenue From State Sources - CO & DS Withheld For Admin. Expense	12,961.86	
3324	Revenue From State Sources - Cost of Issuing SBE/COBI Bonds		0.00
3326	Revenue From State Sources - SBE/COBI Bond Interest		4,051.61
3711	Other Financing Sources - SBE/COBI Bond Transfers		0.00
	<b>Total</b>	<u><u>12,961.86</u></u>	<u><u>921,247.64</u></u>
310	Purchased Services - Professional and Technical Services	12,961.86	
9200/710	Other Expenses - Redemption of Principal (SBE/COBI)		330,000.00
9200/720	Other Expenses - Interest		395,016.25
9200/730	Other Expenses - Dues and Fees		704.07
9700	Transfer of Funds - Transfer to Capital Projects Funds		0.00
2750	Reserved for Debt Service - Fund Balance, Year Ending		195,527.32
	<b>Total</b>	<u><u>12,961.86</u></u>	<u><u>921,247.64</u></u>

**Notes to Financial Statements**

**FLORIDA DEPARTMENT OF EDUCATION  
OFFICE OF FACILITIES BUDGETING  
2001 - 2002 SCOA Annual Report  
For Sarasota (358)**

<b>Cash Disbursements</b>		<b>COBI Bond Fund</b>	<b>CO &amp; DS Trust Fund</b>
3321	Revenue - From State Sources - CO & DS Distributed		216,615.70
3325	Revenue From State Source - Interest on Undistributed CO & DS		34,594.44
3711	Other Financing Sources - SBE/COBI Bonds	0.00	
3620	Transfers - From Debt Service Funds		0.00
3630	A) Accrued Interest		0.00
3630	B) Bond Proceeds - Capitalized Interest		0.00
	<b>Total Revenue to District</b>	<u><u>0.00</u></u>	<u><u>251,210.14</u></u>

<b>Book Entries</b>		<b>General Fund</b>	<b>Debt Service Fund</b>
2750	Reserved For Debt Service - Fund Balance, Year Beginning		391,099.76
3322	Revenue From State Sources - CO & DS Withheld For SBE/COBI Bonds		1,288,523.40
3323	Revenue From State Sources - CO & DS Withheld For Admin. Expense	22,920.90	
3324	Revenue From State Sources - Cost of Issuing SBE/COBI Bonds		0.00
3326	Revenue From State Sources - SBE/COBI Bond Interest		7,414.49
3711	Other Financing Sources - SBE/COBI Bond Transfers		0.00
	<b>Total</b>	<u><u>22,920.90</u></u>	<u><u>1,687,037.65</u></u>
310	Purchased Services - Professional and Technical Services	22,920.90	
9200/710	Other Expenses - Redemption of Principal (SBE/COBI)		560,000.00
9200/720	Other Expenses - Interest		754,728.75
9200/730	Other Expenses - Dues and Fees		1,288.46
9700	Transfer of Funds - Transfer to Capital Projects Funds		0.00
2750	Reserved for Debt Service - Fund Balance, Year Ending		371,020.44
	<b>Total</b>	<u><u>22,920.90</u></u>	<u><u>1,687,037.65</u></u>

**Notes to Financial Statements**

**FLORIDA DEPARTMENT OF EDUCATION  
OFFICE OF FACILITIES BUDGETING  
2001 - 2002 SCOA Annual Report  
For Seminole (359)**

<b>Cash Disbursements</b>		<b>COBI Bond Fund</b>	<b>CO &amp; DS Trust Fund</b>
3321	Revenue - From State Sources - CO & DS Distributed		412,161.72
3325	Revenue From State Source - Interest on Undistributed CO & DS		52,924.20
3711	Other Financing Sources - SBE/COBI Bonds	877,160.18	
3620	Transfers - From Debt Service Funds		0.00
3630	A) Accrued Interest		4,742.49
3630	B) Bond Proceeds - Capitalized Interest		3,449.24
	<b>Total Revenue to District</b>	<b><u>877,160.18</u></b>	<b><u>473,277.65</u></b>

<b>Book Entries</b>		<b>General Fund</b>	<b>Debt Service Fund</b>
2750	Reserved For Debt Service - Fund Balance, Year Beginning		518,364.57
3322	Revenue From State Sources - CO & DS Withheld For SBE/COBI Bonds		1,890,470.81
3323	Revenue From State Sources - CO & DS Withheld For Admin. Expense	35,065.47	
3324	Revenue From State Sources - Cost of Issuing SBE/COBI Bonds		2,032.61
3326	Revenue From State Sources - SBE/COBI Bond Interest		10,644.76
3711	Other Financing Sources - SBE/COBI Bond Transfers		8,191.73
	<b>Total</b>	<b><u>35,065.47</u></b>	<b><u>2,429,704.48</u></b>
310	Purchased Services - Professional and Technical Services	35,065.47	
9200/710	Other Expenses - Redemption of Principal (SBE/COBI)		1,005,000.00
9200/720	Other Expenses - Interest		941,250.00
9200/730	Other Expenses - Dues and Fees		3,882.41
9700	Transfer of Funds - Transfer to Capital Projects Funds		0.00
2750	Reserved for Debt Service - Fund Balance, Year Ending		479,572.07
	<b>Total</b>	<b><u>35,065.47</u></b>	<b><u>2,429,704.48</u></b>

**Notes to Financial Statements**

**FLORIDA DEPARTMENT OF EDUCATION  
OFFICE OF FACILITIES BUDGETING  
2001 - 2002 SCOA Annual Report  
For St. Johns (355)**

<b>Cash Disbursements</b>		<b>COBI Bond Fund</b>	<b>CO &amp; DS Trust Fund</b>
3321	Revenue - From State Sources - CO & DS Distributed		126,370.48
3325	Revenue From State Source - Interest on Undistributed CO & DS		18,048.58
3711	Other Financing Sources - SBE/COBI Bonds	0.00	
3620	Transfers - From Debt Service Funds		0.00
3630	A) Accrued Interest		0.00
3630	B) Bond Proceeds - Capitalized Interest		0.00
	<b>Total Revenue to District</b>	<b>0.00</b>	<b>144,419.06</b>

<b>Book Entries</b>		<b>General Fund</b>	<b>Debt Service Fund</b>
2750	Reserved For Debt Service - Fund Balance, Year Beginning		203,388.07
3322	Revenue From State Sources - CO & DS Withheld For SBE/COBI Bonds		658,889.25
3323	Revenue From State Sources - CO & DS Withheld For Admin. Expense	11,958.27	
3324	Revenue From State Sources - Cost of Issuing SBE/COBI Bonds		0.00
3326	Revenue From State Sources - SBE/COBI Bond Interest		3,821.32
3711	Other Financing Sources - SBE/COBI Bond Transfers		0.00
	<b>Total</b>	<b>11,958.27</b>	<b>866,098.64</b>
310	Purchased Services - Professional and Technical Services	11,958.27	
9200/710	Other Expenses - Redemption of Principal (SBE/COBI)		280,000.00
9200/720	Other Expenses - Interest		392,593.75
9200/730	Other Expenses - Dues and Fees		664.05
9700	Transfer of Funds - Transfer to Capital Projects Funds		0.00
2750	Reserved for Debt Service - Fund Balance, Year Ending		192,840.84
	<b>Total</b>	<b>11,958.27</b>	<b>866,098.64</b>

**Notes to Financial Statements**

**FLORIDA DEPARTMENT OF EDUCATION  
OFFICE OF FACILITIES BUDGETING  
2001 - 2002 SCOA Annual Report  
For St. Lucie (356)**

<b>Cash Disbursements</b>		<b>COBI Bond Fund</b>	<b>CO &amp; DS Trust Fund</b>
3321	Revenue - From State Sources - CO & DS Distributed		156,110.33
3325	Revenue From State Source - Interest on Undistributed CO & DS		25,701.12
3711	Other Financing Sources - SBE/COBI Bonds	0.00	
3620	Transfers - From Debt Service Funds		0.00
3630	A) Accrued Interest		0.00
3630	B) Bond Proceeds - Capitalized Interest		0.00
	<b>Total Revenue to District</b>	<u><u>0.00</u></u>	<u><u>181,811.45</u></u>

<b>Book Entries</b>		<b>General Fund</b>	<b>Debt Service Fund</b>
2750	Reserved For Debt Service - Fund Balance, Year Beginning		264,008.32
3322	Revenue From State Sources - CO & DS Withheld For SBE/COBI Bonds		962,097.13
3323	Revenue From State Sources - CO & DS Withheld For Admin. Expense	17,028.54	
3324	Revenue From State Sources - Cost of Issuing SBE/COBI Bonds		0.00
3326	Revenue From State Sources - SBE/COBI Bond Interest		5,250.16
3711	Other Financing Sources - SBE/COBI Bond Transfers		0.00
	<b>Total</b>	<u><u>17,028.54</u></u>	<u><u>1,231,355.61</u></u>
310	Purchased Services - Professional and Technical Services	17,028.54	
9200/710	Other Expenses - Redemption of Principal (SBE/COBI)		475,000.00
9200/720	Other Expenses - Interest		508,480.00
9200/730	Other Expenses - Dues and Fees		912.35
9700	Transfer of Funds - Transfer to Capital Projects Funds		0.00
2750	Reserved for Debt Service - Fund Balance, Year Ending		246,963.26
	<b>Total</b>	<u><u>17,028.54</u></u>	<u><u>1,231,355.61</u></u>

**Notes to Financial Statements**

**FLORIDA DEPARTMENT OF EDUCATION  
OFFICE OF FACILITIES BUDGETING  
2001 - 2002 SCOA Annual Report  
For Sumter (360)**

<b>Cash Disbursements</b>		<b>COBI Bond Fund</b>	<b>CO &amp; DS Trust Fund</b>
3321	Revenue - From State Sources - CO & DS Distributed		43,086.70
3325	Revenue From State Source - Interest on Undistributed CO & DS		5,150.75
3711	Other Financing Sources - SBE/COBI Bonds	0.00	
3620	Transfers - From Debt Service Funds		0.00
3630	A) Accrued Interest		0.00
3630	B) Bond Proceeds - Capitalized Interest		0.00
	<b>Total Revenue to District</b>	<u><u>0.00</u></u>	<u><u>48,237.45</u></u>

<b>Book Entries</b>		<b>General Fund</b>	<b>Debt Service Fund</b>
2750	Reserved For Debt Service - Fund Balance, Year Beginning		51,908.51
3322	Revenue From State Sources - CO & DS Withheld For SBE/COBI Bonds		181,012.62
3323	Revenue From State Sources - CO & DS Withheld For Admin. Expense	3,412.68	
3324	Revenue From State Sources - Cost of Issuing SBE/COBI Bonds		0.00
3326	Revenue From State Sources - SBE/COBI Bond Interest		1,008.89
3711	Other Financing Sources - SBE/COBI Bond Transfers		0.00
	<b>Total</b>	<u><u>3,412.68</u></u>	<u><u>233,930.02</u></u>
310	Purchased Services - Professional and Technical Services	3,412.68	
9200/710	Other Expenses - Redemption of Principal (SBE/COBI)		85,000.00
9200/720	Other Expenses - Interest		100,072.50
9200/730	Other Expenses - Dues and Fees		175.32
9700	Transfer of Funds - Transfer to Capital Projects Funds		0.00
2750	Reserved for Debt Service - Fund Balance, Year Ending		48,682.20
	<b>Total</b>	<u><u>3,412.68</u></u>	<u><u>233,930.02</u></u>

**Notes to Financial Statements**

**FLORIDA DEPARTMENT OF EDUCATION  
OFFICE OF FACILITIES BUDGETING  
2001 - 2002 SCOA Annual Report  
For Suwannee (361)**

<b>Cash Disbursements</b>		<b>COBI Bond Fund</b>	<b>CO &amp; DS Trust Fund</b>
3321	Revenue - From State Sources - CO & DS Distributed		27,408.67
3325	Revenue From State Source - Interest on Undistributed CO & DS		4,795.58
3711	Other Financing Sources - SBE/COBI Bonds	0.00	
3620	Transfers - From Debt Service Funds		0.00
3630	A) Accrued Interest		0.00
3630	B) Bond Proceeds - Capitalized Interest		0.00
	<b>Total Revenue to District</b>	<u><u>0.00</u></u>	<u><u>32,204.25</u></u>

<b>Book Entries</b>		<b>General Fund</b>	<b>Debt Service Fund</b>
2750	Reserved For Debt Service - Fund Balance, Year Beginning		54,303.20
3322	Revenue From State Sources - CO & DS Withheld For SBE/COBI Bonds		181,237.97
3323	Revenue From State Sources - CO & DS Withheld For Admin. Expense	3,177.36	
3324	Revenue From State Sources - Cost of Issuing SBE/COBI Bonds		0.00
3326	Revenue From State Sources - SBE/COBI Bond Interest		1,037.41
3711	Other Financing Sources - SBE/COBI Bond Transfers		0.00
	<b>Total</b>	<u><u>3,177.36</u></u>	<u><u>236,578.58</u></u>
310	Purchased Services - Professional and Technical Services	3,177.36	
9200/710	Other Expenses - Redemption of Principal (SBE/COBI)		80,000.00
9200/720	Other Expenses - Interest		104,777.50
9200/730	Other Expenses - Dues and Fees		180.28
9700	Transfer of Funds - Transfer to Capital Projects Funds		0.00
2750	Reserved for Debt Service - Fund Balance, Year Ending		51,620.80
	<b>Total</b>	<u><u>3,177.36</u></u>	<u><u>236,578.58</u></u>

**Notes to Financial Statements**

**FLORIDA DEPARTMENT OF EDUCATION  
OFFICE OF FACILITIES BUDGETING**

2001 - 2002 SCOA Annual Report  
For Taylor (362)

<b>Cash Disbursements</b>		<b>COBI Bond Fund</b>	<b>CO &amp; DS Trust Fund</b>
3321	Revenue - From State Sources - CO & DS Distributed		121,371.70
3325	Revenue From State Source - Interest on Undistributed CO & DS		2,789.63
3711	Other Financing Sources - SBE/COBI Bonds	0.00	
3620	Transfers - From Debt Service Funds		0.00
3630	A) Accrued Interest		0.00
3630	B) Bond Proceeds - Capitalized Interest		0.00
	<b>Total Revenue to District</b>	<u><u>0.00</u></u>	<u><u>124,161.33</u></u>

<b>Book Entries</b>		<b>General Fund</b>	<b>Debt Service Fund</b>
2750	Reserved For Debt Service - Fund Balance, Year Beginning		0.00
3322	Revenue From State Sources - CO & DS Withheld For SBE/COBI Bonds		0.00
3323	Revenue From State Sources - CO & DS Withheld For Admin. Expense	1,848.30	
3324	Revenue From State Sources - Cost of Issuing SBE/COBI Bonds		0.00
3326	Revenue From State Sources - SBE/COBI Bond Interest		0.00
3711	Other Financing Sources - SBE/COBI Bond Transfers		0.00
	<b>Total</b>	<u><u>1,848.30</u></u>	<u><u>0.00</u></u>
310	Purchased Services - Professional and Technical Services	1,848.30	
9200/710	Other Expenses - Redemption of Principal (SBE/COBI)		0.00
9200/720	Other Expenses - Interest		0.00
9200/730	Other Expenses - Dues and Fees		0.00
9700	Transfer of Funds - Transfer to Capital Projects Funds		0.00
2750	Reserved for Debt Service - Fund Balance, Year Ending		0.00
	<b>Total</b>	<u><u>1,848.30</u></u>	<u><u>0.00</u></u>

**Notes to Financial Statements**

**FLORIDA DEPARTMENT OF EDUCATION  
OFFICE OF FACILITIES BUDGETING  
2001 - 2002 SCOA Annual Report  
For Union (363)**

<b>Cash Disbursements</b>		<b>COBI Bond Fund</b>	<b>CO &amp; DS Trust Fund</b>
3321	Revenue - From State Sources - CO & DS Distributed		10,448.55
3325	Revenue From State Source - Interest on Undistributed CO & DS		1,838.28
3711	Other Financing Sources - SBE/COBI Bonds	0.00	
3620	Transfers - From Debt Service Funds		0.00
3630	A) Accrued Interest		0.00
3630	B) Bond Proceeds - Capitalized Interest		0.00
	<b>Total Revenue to District</b>	<u><u>0.00</u></u>	<u><u>12,286.83</u></u>

<b>Book Entries</b>		<b>General Fund</b>	<b>Debt Service Fund</b>
2750	Reserved For Debt Service - Fund Balance, Year Beginning		21,267.20
3322	Revenue From State Sources - CO & DS Withheld For SBE/COBI Bonds		69,531.48
3323	Revenue From State Sources - CO & DS Withheld For Admin. Expense	1,217.97	
3324	Revenue From State Sources - Cost of Issuing SBE/COBI Bonds		0.00
3326	Revenue From State Sources - SBE/COBI Bond Interest		400.12
3711	Other Financing Sources - SBE/COBI Bond Transfers		0.00
	<b>Total</b>	<u><u>1,217.97</u></u>	<u><u>91,198.80</u></u>
310	Purchased Services - Professional and Technical Services	1,217.97	
9200/710	Other Expenses - Redemption of Principal (SBE/COBI)		30,000.00
9200/720	Other Expenses - Interest		41,090.00
9200/730	Other Expenses - Dues and Fees		69.53
9700	Transfer of Funds - Transfer to Capital Projects Funds		0.00
2750	Reserved for Debt Service - Fund Balance, Year Ending		20,039.27
	<b>Total</b>	<u><u>1,217.97</u></u>	<u><u>91,198.80</u></u>

**Notes to Financial Statements**

**FLORIDA DEPARTMENT OF EDUCATION  
OFFICE OF FACILITIES BUDGETING  
2001 - 2002 SCOA Annual Report  
For Volusia (364)**

<b>Cash Disbursements</b>		<b>COBI Bond Fund</b>	<b>CO &amp; DS Trust Fund</b>
3321	Revenue - From State Sources - CO & DS Distributed		256,523.67
3325	Revenue From State Source - Interest on Undistributed CO & DS		51,868.44
3711	Other Financing Sources - SBE/COBI Bonds	0.00	
3620	Transfers - From Debt Service Funds		0.00
3630	A) Accrued Interest		0.00
3630	B) Bond Proceeds - Capitalized Interest		0.00
	<b>Total Revenue to District</b>	<b>0.00</b>	<b>308,392.11</b>

<b>Book Entries</b>		<b>General Fund</b>	<b>Debt Service Fund</b>
2750	Reserved For Debt Service - Fund Balance, Year Beginning		593,539.77
3322	Revenue From State Sources - CO & DS Withheld For SBE/COBI Bonds		2,000,174.37
3323	Revenue From State Sources - CO & DS Withheld For Admin. Expense	34,365.96	
3324	Revenue From State Sources - Cost of Issuing SBE/COBI Bonds		0.00
3326	Revenue From State Sources - SBE/COBI Bond Interest		11,388.30
3711	Other Financing Sources - SBE/COBI Bond Transfers		0.00
	<b>Total</b>	<b>34,365.96</b>	<b>2,605,102.44</b>
310	Purchased Services - Professional and Technical Services	34,365.96	
9200/710	Other Expenses - Redemption of Principal (SBE/COBI)		895,000.00
9200/720	Other Expenses - Interest		1,144,885.00
9200/730	Other Expenses - Dues and Fees		1,979.01
9700	Transfer of Funds - Transfer to Capital Projects Funds		0.00
2750	Reserved for Debt Service - Fund Balance, Year Ending		563,238.43
	<b>Total</b>	<b>34,365.96</b>	<b>2,605,102.44</b>

**Notes to Financial Statements**

**FLORIDA DEPARTMENT OF EDUCATION  
OFFICE OF FACILITIES BUDGETING  
2001 - 2002 SCOA Annual Report  
For Wakulla (365)**

<b>Cash Disbursements</b>		<b>COBI Bond Fund</b>	<b>CO &amp; DS Trust Fund</b>
3321	Revenue - From State Sources - CO & DS Distributed		28,441.96
3325	Revenue From State Source - Interest on Undistributed CO & DS		4,154.97
3711	Other Financing Sources - SBE/COBI Bonds	0.00	
3620	Transfers - From Debt Service Funds		0.00
3630	A) Accrued Interest		0.00
3630	B) Bond Proceeds - Capitalized Interest		0.00
	<b>Total Revenue to District</b>	<u><u>0.00</u></u>	<u><u>32,596.93</u></u>

<b>Book Entries</b>		<b>General Fund</b>	<b>Debt Service Fund</b>
2750	Reserved For Debt Service - Fund Balance, Year Beginning		44,869.94
3322	Revenue From State Sources - CO & DS Withheld For SBE/COBI Bonds		152,333.12
3323	Revenue From State Sources - CO & DS Withheld For Admin. Expense	2,752.92	
3324	Revenue From State Sources - Cost of Issuing SBE/COBI Bonds		0.00
3326	Revenue From State Sources - SBE/COBI Bond Interest		882.69
3711	Other Financing Sources - SBE/COBI Bond Transfers		0.00
	<b>Total</b>	<u><u>2,752.92</u></u>	<u><u>198,085.75</u></u>
310	Purchased Services - Professional and Technical Services	2,752.92	
9200/710	Other Expenses - Redemption of Principal (SBE/COBI)		75,000.00
9200/720	Other Expenses - Interest		81,868.75
9200/730	Other Expenses - Dues and Fees		153.39
9700	Transfer of Funds - Transfer to Capital Projects Funds		0.00
2750	Reserved for Debt Service - Fund Balance, Year Ending		41,063.61
	<b>Total</b>	<u><u>2,752.92</u></u>	<u><u>198,085.75</u></u>

**Notes to Financial Statements**

**FLORIDA DEPARTMENT OF EDUCATION  
OFFICE OF FACILITIES BUDGETING  
2001 - 2002 SCOA Annual Report  
For Walton (366)**

<b>Cash Disbursements</b>		<b>COBI Bond Fund</b>	<b>CO &amp; DS Trust Fund</b>
3321	Revenue - From State Sources - CO & DS Distributed		38,519.56
3325	Revenue From State Source - Interest on Undistributed CO & DS		4,308.25
3711	Other Financing Sources - SBE/COBI Bonds	0.00	
3620	Transfers - From Debt Service Funds		0.00
3630	A) Accrued Interest		0.00
3630	B) Bond Proceeds - Capitalized Interest		0.00
	<b>Total Revenue to District</b>	<u><u>0.00</u></u>	<u><u>42,827.81</u></u>

<b>Book Entries</b>		<b>General Fund</b>	<b>Debt Service Fund</b>
2750	Reserved For Debt Service - Fund Balance, Year Beginning		42,651.56
3322	Revenue From State Sources - CO & DS Withheld For SBE/COBI Bonds		148,923.97
3323	Revenue From State Sources - CO & DS Withheld For Admin. Expense	2,854.47	
3324	Revenue From State Sources - Cost of Issuing SBE/COBI Bonds		0.00
3326	Revenue From State Sources - SBE/COBI Bond Interest		829.75
3711	Other Financing Sources - SBE/COBI Bond Transfers		0.00
	<b>Total</b>	<u><u>2,854.47</u></u>	<u><u>192,405.28</u></u>
310	Purchased Services - Professional and Technical Services	2,854.47	
9200/710	Other Expenses - Redemption of Principal (SBE/COBI)		70,000.00
9200/720	Other Expenses - Interest		82,233.75
9200/730	Other Expenses - Dues and Fees		144.19
9700	Transfer of Funds - Transfer to Capital Projects Funds		0.00
2750	Reserved for Debt Service - Fund Balance, Year Ending		40,027.34
	<b>Total</b>	<u><u>2,854.47</u></u>	<u><u>192,405.28</u></u>

**Notes to Financial Statements**

**FLORIDA DEPARTMENT OF EDUCATION  
OFFICE OF FACILITIES BUDGETING**

2001 - 2002 SCOA Annual Report  
For Washington (367)

<b>Cash Disbursements</b>		<b>COBI Bond Fund</b>	<b>CO &amp; DS Trust Fund</b>
3321	Revenue - From State Sources - CO & DS Distributed		20,216.91
3325	Revenue From State Source - Interest on Undistributed CO & DS		3,173.78
3711	Other Financing Sources - SBE/COBI Bonds	0.00	
3620	Transfers - From Debt Service Funds		0.00
3630	A) Accrued Interest		0.00
3630	B) Bond Proceeds - Capitalized Interest		0.00
	<b>Total Revenue to District</b>	<u><u>0.00</u></u>	<u><u>23,390.69</u></u>

<b>Book Entries</b>		<b>General Fund</b>	<b>Debt Service Fund</b>
2750	Reserved For Debt Service - Fund Balance, Year Beginning		16,369.95
3322	Revenue From State Sources - CO & DS Withheld For SBE/COBI Bonds		117,866.30
3323	Revenue From State Sources - CO & DS Withheld For Admin. Expense	2,102.79	
3324	Revenue From State Sources - Cost of Issuing SBE/COBI Bonds		0.00
3326	Revenue From State Sources - SBE/COBI Bond Interest		485.14
3711	Other Financing Sources - SBE/COBI Bond Transfers		0.00
	<b>Total</b>	<u><u>2,102.79</u></u>	<u><u>134,721.39</u></u>
310	Purchased Services - Professional and Technical Services	2,102.79	
9200/710	Other Expenses - Redemption of Principal (SBE/COBI)		90,000.00
9200/720	Other Expenses - Interest		30,957.50
9200/730	Other Expenses - Dues and Fees		84.30
9700	Transfer of Funds - Transfer to Capital Projects Funds		0.00
2750	Reserved for Debt Service - Fund Balance, Year Ending		13,679.59
	<b>Total</b>	<u><u>2,102.79</u></u>	<u><u>134,721.39</u></u>

**Notes to Financial Statements**