

Debt Service Funds
Estimated Revenue and Appropriations
Fiscal Year 2011-2012

	Object Code	Fund 2110	Fund 2211	Fund 2911	Fund 2912	Fund 2913	Total
Estimated Revenue and Appropriations		SBE Bond Issues	Special Act Bonds - 2011 Revenue	COP - Series 2003	COP - Series 2006	COP - Series 2007	Debt Service Fund
Estimated Revenues							
New Revenue:							
Capital Outlay & Debt Service Withheld for SBE/COBI	3322	\$ 987,775.00	\$ -	\$ -	\$ -	\$ -	\$ 987,775.00
SBE/COBI Bond Interest	3326	-	-	-	-	-	-
Racing Commission Funds	3341	-	-	-	-	-	-
Interest on Investments	3431	-	4,000.00	-	-	-	4,000.00
Transfer from Capital Improvement Funds	3630	-	-	1,511,955.00	2,724,730.00	3,698,215.00	7,934,900.00
Sales Surtax Bonds	3716	-	190,750.00	-	-	-	190,750.00
							-
Ending Fund Balance 06-30-2011:	3925 & 3926	168,754.02	-	3,053.31	4.62	5.83	171,817.78
Total Estimated Revenues		\$ 1,156,529.02	\$ 194,750.00	\$ 1,515,008.31	\$ 2,724,734.62	\$ 3,698,220.83	\$ 9,289,242.78
Appropriations							
Redemption of Principal	0710	\$ 735,000.00	\$ 55,000.00	\$ 1,105,000.00	\$ 1,875,000.00	\$ 2,380,000.00	\$ 6,150,000.00
Interest	0720	252,775.00	133,745.00	398,955.00	839,730.00	1,308,215.00	2,933,420.00
Dues and Fees	0730	-	2,000.00	8,000.00	10,000.00	10,000.00	30,000.00
Fund Balance - Unappropriated	0990	-	4,005.00	3,053.31	4.62	5.83	7,068.76
Reserves - Debt Service	0998	168,754.02	-	-	-	-	168,754.02
Total Appropriations		\$ 1,156,529.02	\$ 194,750.00	\$ 1,515,008.31	\$ 2,724,734.62	\$ 3,698,220.83	\$ 9,289,242.78

School District of Okaloosa County
State Board of Education Bonds
Summary of Principal & Interest By Year State Board of Education Bonds
REVISED FOR 2010-A New Money Information from DOE

Year	Principal						Interest						Principal + Interest Total
	2005-B	2005-R	2008-A	2009-A Refunding	2010-A New Money	Total Principal	2005-B	2005-R	2008-A	2009-A Refunding	2010-A New Money	Total Interest	
2009	\$ 95,000.00	\$ 470,000.00	\$ 30,000.00	\$ -	\$ -	\$ 595,000.00	\$ 40,250.00	\$ 244,250.00	\$ 28,266.67			\$ 312,766.67	\$ 907,766.67
2010	95,000.00	510,000.00	30,000.00	35,000.00	0.00	670,000.00	35,500.00	220,750.00	41,200.00	5,269.92		302,719.92	972,719.92
2011	95,000.00	545,000.00	30,000.00	30,000.00	5,000.00	705,000.00	30,750.00	195,250.00	40,225.00	13,250.00	1,584.49	281,059.49	986,059.49
2012	90,000.00	580,000.00	30,000.00	30,000.00	5,000.00	735,000.00	26,000.00	168,000.00	39,175.00	12,350.00	7,250.00	252,775.00	987,775.00
2013	85,000.00	625,000.00	25,000.00	35,000.00	5,000.00	775,000.00	21,500.00	139,000.00	38,125.00	11,150.00	7,050.00	216,825.00	991,825.00
2014	80,000.00	670,000.00	25,000.00	30,000.00	5,000.00	810,000.00	17,250.00	107,750.00	37,250.00	9,750.00	6,800.00	178,800.00	988,800.00
2015	75,000.00	715,000.00	25,000.00	30,000.00	5,000.00	850,000.00	13,250.00	74,250.00	36,375.00	8,250.00	6,550.00	138,675.00	988,675.00
2016	65,000.00	770,000.00	25,000.00	30,000.00	5,000.00	895,000.00	9,500.00	38,500.00	35,125.00	6,750.00	6,300.00	96,175.00	991,175.00
2017	60,000.00		35,000.00	35,000.00	10,000.00	140,000.00	6,250.00		33,875.00	5,250.00	6,050.00	51,425.00	191,425.00
2018	65,000.00		35,000.00	35,000.00	10,000.00	145,000.00	3,250.00		32,125.00	3,500.00	5,550.00	44,425.00	189,425.00
2019			40,000.00	35,000.00	10,000.00	85,000.00			30,375.00	1,750.00	5,050.00	37,175.00	122,175.00
2020			45,000.00		10,000.00	55,000.00			28,375.00		4,650.00	33,025.00	88,025.00
2021			50,000.00		10,000.00	60,000.00			26,125.00		4,150.00	30,275.00	90,275.00
2022			55,000.00		10,000.00	65,000.00			23,625.00		3,650.00	27,275.00	92,275.00
2023			60,000.00		10,000.00	70,000.00			20,875.00		3,150.00	24,025.00	94,025.00
2024			65,000.00		10,000.00	75,000.00			18,325.00		2,750.00	21,075.00	96,075.00
2025			70,000.00		10,000.00	80,000.00			15,075.00		2,350.00	17,425.00	97,425.00
2026			75,000.00		10,000.00	85,000.00			11,575.00		1,950.00	13,525.00	98,525.00
2027			80,000.00		10,000.00	90,000.00			7,825.00		1,550.00	9,375.00	99,375.00
2028			85,000.00		10,000.00	95,000.00			3,825.00		1,200.00	5,025.00	100,025.00
2029					10,000.00	10,000.00					800.00	800.00	10,800.00
2030					10,000.00	10,000.00					400.00	400.00	10,400.00
2031						0.00						0.00	0.00
Total	\$ 805,000.00	\$ 4,885,000.00	\$ 915,000.00	\$ 325,000.00	\$ 170,000.00	\$ 7,100,000.00	\$ 203,500.00	\$ 1,187,750.00	\$ 547,741.67	\$ 77,269.92	\$ 78,784.49	\$ 2,095,046.08	\$ 9,195,046.08

NOTE: For GASB 34 Presentation, Passed on Entry for Accrued Interest Payable (and Interest Expense) Because District would also have to record a receivable (and revenue) from the State. No \$'s are actually expended by the District. The SBE is all just a book entry.