

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014  
Alachua County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	160,929.09	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	594.88	
9200/710	Interest		
3321	CO&DS Distributed		156,430.66
3325	Interest on Undistributed CO&DS		5,093.31
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	15,942.78	
3323	CO&DS Withheld for Administration		15,942.78
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	765,000.00	
9200/720	Interest	144,250.00	
9200/730	SBA Sinking Fund Administration Fees	10,183.20	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		890,478.56
3326	SBA Sinking Fund Earnings	-	38.72
11XX	Cash		28,915.92
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			85,857.24
Plus:			
CO&DS withheld			890,478.56
Bond interest (revenue on withheld MVLR)			38.72
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			765,000.00
Interest expenditure			144,250.00
Dues and fees (fees on bond interest above)			10,183.20
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>56,941.32</u></u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014  
Baker County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	53,613.03	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	93.74	
9200/710	Interest		
3321	CO&DS Distributed		52,904.16
3325	Interest on Undistributed CO&DS		802.61
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	2,512.29	
3323	CO&DS Withheld for Administration		2,512.29
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	100,000.00	
9200/720	Interest	14,500.00	
9200/730	SBA Sinking Fund Administration Fees	912.76	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		112,069.55
3326	SBA Sinking Fund Earnings	-	4.87
11XX	Cash		3,338.34
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			8,584.37
Plus:			
CO&DS withheld			112,069.55
Bond interest (revenue on withheld MVLR)			4.87
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			100,000.00
Interest expenditure			14,500.00
Dues and fees (fees on bond interest above)			912.76
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			5,246.03

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014  
Bay County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	155,700.47	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	549.40	
9200/710	Interest		
3321	CO&DS Distributed		151,545.94
3325	Interest on Undistributed CO&DS		4,703.93
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	14,723.97	
3323	CO&DS Withheld for Administration		14,723.97
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	650,000.00	
9200/720	Interest	181,250.00	
9200/730	SBA Sinking Fund Administration Fees	9,096.28	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		815,328.09
3326	SBA Sinking Fund Earnings	-	35.46
11XX	Cash		24,982.73
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			102,966.45
Plus:			
CO&DS withheld			815,328.09
Bond interest (revenue on withheld MVLR)			35.46
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			650,000.00
Interest expenditure			181,250.00
Dues and fees (fees on bond interest above)			9,096.28
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>77,983.72</u></u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014  
Bradford County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	30,082.75	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	77.99	
9200/710	Interest		
3321	CO&DS Distributed		29,493.04
3325	Interest on Undistributed CO&DS		667.70
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	2,090.01	
3323	CO&DS Withheld for Administration		2,090.01
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	100,000.00	
9200/720	Interest	10,250.00	
9200/730	SBA Sinking Fund Administration Fees	1,222.91	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		107,750.95
3326	SBA Sinking Fund Earnings	-	4.69
11XX	Cash		3,717.27
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			6,819.19
Plus:			
CO&DS withheld			107,750.95
Bond interest (revenue on withheld MVLR)			4.69
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			100,000.00
Interest expenditure			10,250.00
Dues and fees (fees on bond interest above)			1,222.91
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			3,101.92

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014  
Brevard County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	334,742.42	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	803.52	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	1,165.37	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		288,000.00
3792	Premium on Sale of Refunding Bonds		46,572.53
2210	Accrued Interest Payable (Sinking Fund Accruals)		2,138.78
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	612,971.90	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	1,475.91	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	2,213.92	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		529,000.00
3792	Premium on Sale of Refunding Bonds		81,464.79
2210	Accrued Interest Payable (Sinking Fund Accruals)		6,196.94
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	400,610.23	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	1,510.50	
9200/710	Interest		
3321	CO&DS Distributed		389,187.93
3325	Interest on Undistributed CO&DS		12,932.80
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	40,481.46	
3323	CO&DS Withheld for Administration		40,481.46
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	1,945,000.00	
9200/720	Interest	371,667.50	
9200/730	SBA Sinking Fund Administration Fees	17,255.52	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		2,269,094.61
3326	SBA Sinking Fund Earnings	-	98.68
11XX	Cash		64,729.73
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			212,182.15
Plus:			
CO&DS withheld			2,269,094.61
Bond interest (revenue on withheld MVLR)			98.68
Refunded bond proceeds			817,000.00
Premium on refunded bonds			128,037.32
Less:			
Principal payments			1,945,000.00
Interest expenditure			371,667.50
Dues and fees (fees on bond interest above)			17,255.52
Payments to refunded bonds escrow agent			334,742.42
Dues and fees on refunded bonds (admin and underwriter fees)			5,658.72
Discount on refunded bonds			-
Ending fund balance			<u>752,088.60</u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014**

**Broward County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b><u>Fund 210 Debt Service Advance Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,426,599.41	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	6,318.56	
9200/710	Interest		
3321	CO&DS Distributed		1,378,818.98
3325	Interest on Undistributed CO&DS		54,098.99
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	169,337.40	
3323	CO&DS Withheld for Administration		169,337.40
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	7,935,000.00	
9200/720	Interest	2,000,203.75	
9200/730	SBA Sinking Fund Administration Fees	96,877.66	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		9,741,003.62
3326	SBA Sinking Fund Earnings	-	423.61
11XX	Cash		290,654.18
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year			1,136,120.57
Plus:			
CO&DS withheld			9,741,003.62
Bond interest (revenue on withheld MVLR)			423.61
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			7,935,000.00
Interest expenditure			2,000,203.75
Dues and fees (fees on bond interest above)			96,877.66
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>845,466.39</u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014  
Calhoun County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	65,845.29	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	37.25	
9200/710	Interest		
3321	CO&DS Distributed		65,563.57
3325	Interest on Undistributed CO&DS		318.97
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	998.43	
3323	CO&DS Withheld for Administration		998.43
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	
11XX	Cash	-	
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014  
Charlotte County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	108,551.62	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	384.41	
9200/710	Interest		
3321	CO&DS Distributed		105,644.71
3325	Interest on Undistributed CO&DS		3,291.32
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	10,302.30	
3323	CO&DS Withheld for Administration		10,302.30
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	455,000.00	
9200/720	Interest	127,000.00	
9200/730	SBA Sinking Fund Administration Fees	6,785.43	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		570,872.99
3326	SBA Sinking Fund Earnings	-	24.83
11XX	Cash		17,887.61
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			72,539.35
Plus:			
CO&DS withheld			570,872.99
Bond interest (revenue on withheld MVLR)			24.83
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			455,000.00
Interest expenditure			127,000.00
Dues and fees (fees on bond interest above)			6,785.43
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			54,651.74

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014  
Citrus County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	99,800.23	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	351.44	
9200/710	Interest		
3321	CO&DS Distributed		97,142.70
3325	Interest on Undistributed CO&DS		3,008.97
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	9,418.50	
3323	CO&DS Withheld for Administration		9,418.50
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	415,000.00	
9200/720	Interest	116,500.00	
9200/730	SBA Sinking Fund Administration Fees	5,153.74	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		521,338.80
3326	SBA Sinking Fund Earnings	-	22.67
11XX	Cash		15,292.27
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			65,474.76
Plus:			
CO&DS withheld			521,338.80
Bond interest (revenue on withheld MVLR)			22.67
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			415,000.00
Interest expenditure			116,500.00
Dues and fees (fees on bond interest above)			5,153.74
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>50,182.49</u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014  
Clay County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	425,058.69	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	774.69	
9200/710	Interest		
3321	CO&DS Distributed		419,200.52
3325	Interest on Undistributed CO&DS		6,632.86
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	20,761.77	
3323	CO&DS Withheld for Administration		20,761.77
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	795,000.00	
9200/720	Interest	168,700.00	
9200/730	SBA Sinking Fund Administration Fees	10,769.32	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		944,155.71
3326	SBA Sinking Fund Earnings	-	41.06
11XX	Cash		30,272.55
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			98,926.45
Plus:			
CO&DS withheld			944,155.71
Bond interest (revenue on withheld MVLR)			41.06
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			795,000.00
Interest expenditure			168,700.00
Dues and fees (fees on bond interest above)			10,769.32
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			68,653.90

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014  
Collier County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	735,626.91	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	1,004.87	
9200/710	Interest		
3321	CO&DS Distributed		728,028.13
3325	Interest on Undistributed CO&DS		8,603.65
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	26,930.64	
3323	CO&DS Withheld for Administration		26,930.64
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	860,000.00	
9200/720	Interest	201,500.00	
9200/730	SBA Sinking Fund Administration Fees	12,355.54	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		1,040,417.23
3326	SBA Sinking Fund Earnings	-	45.25
11XX	Cash		33,393.06
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			117,248.02
Plus:			
CO&DS withheld			1,040,417.23
Bond interest (revenue on withheld MVLR)			45.25
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			860,000.00
Interest expenditure			201,500.00
Dues and fees (fees on bond interest above)			12,355.54
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>83,854.96</u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014  
Columbia County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	77,047.12	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	195.93	
9200/710	Interest		
3321	CO&DS Distributed		75,565.47
3325	Interest on Undistributed CO&DS		1,677.58
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	5,251.05	
3323	CO&DS Withheld for Administration		5,251.05
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	225,000.00	
9200/720	Interest	49,750.00	
9200/730	SBA Sinking Fund Administration Fees	3,553.29	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		269,253.48
3326	SBA Sinking Fund Earnings	-	11.71
11XX	Cash		9,038.10
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			29,479.84
Plus:			
CO&DS withheld			269,253.48
Bond interest (revenue on withheld MVLR)			11.71
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			225,000.00
Interest expenditure			49,750.00
Dues and fees (fees on bond interest above)			3,553.29
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>20,441.74</u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014  
Dade County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	3,444,073.85	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	8,266.77	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	11,989.54	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		2,963,000.00
3792	Premium on Sale of Refunding Bonds		479,245.71
2210	Accrued Interest Payable (Sinking Fund Accruals)		22,084.45
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,455,758.00	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	8,486.25	
9200/710	Interest		
3321	CO&DS Distributed		1,391,586.12
3325	Interest on Undistributed CO&DS		72,658.13
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	227,430.09	
3323	CO&DS Withheld for Administration		227,430.09
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	11,360,000.00	
9200/720	Interest	2,458,667.50	
9200/730	SBA Sinking Fund Administration Fees	179,262.32	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		13,542,989.79
3326	SBA Sinking Fund Earnings	-	588.90
11XX	Cash		454,351.13
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			1,462,465.40
Plus:			
CO&DS withheld			13,542,989.79
Bond interest (revenue on withheld MVLR)			588.90
Refunded bond proceeds			2,963,000.00
Premium on refunded bonds			479,245.71
Less:			
Principal payments			11,360,000.00
Interest expenditure			2,458,667.50
Dues and fees (fees on bond interest above)			179,262.32
Payments to refunded bonds escrow agent			3,444,073.85
Dues and fees on refunded bonds (admin and underwriter fees)			20,256.31
Discount on refunded bonds			-
Ending fund balance			<u>986,029.82</u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014  
Desoto County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	32,020.83	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	103.59	
9200/710	Interest		
3321	CO&DS Distributed		31,237.53
3325	Interest on Undistributed CO&DS		886.89
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	2,776.08	
3323	CO&DS Withheld for Administration		2,776.08
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	120,000.00	
9200/720	Interest	34,000.00	
9200/730	SBA Sinking Fund Administration Fees	1,831.03	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		151,058.39
3326	SBA Sinking Fund Earnings	-	6.57
11XX	Cash		4,766.07
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			19,434.68
Plus:			
CO&DS withheld			151,058.39
Bond interest (revenue on withheld MVLR)			6.57
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			120,000.00
Interest expenditure			34,000.00
Dues and fees (fees on bond interest above)			1,831.03
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			14,668.61

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014  
Dixie County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	20,005.14	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	46.48	
9200/710	Interest		
3321	CO&DS Distributed		19,653.68
3325	Interest on Undistributed CO&DS		397.94
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,245.60	
3323	CO&DS Withheld for Administration		1,245.60
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	45,000.00	
9200/720	Interest	18,250.00	
9200/730	SBA Sinking Fund Administration Fees	1,009.55	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		62,140.72
3326	SBA Sinking Fund Earnings	-	2.70
11XX	Cash		2,116.13
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			10,391.17
Plus:			
CO&DS withheld			62,140.72
Bond interest (revenue on withheld MVLR)			2.70
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			45,000.00
Interest expenditure			18,250.00
Dues and fees (fees on bond interest above)			1,009.55
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			8,275.04

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014  
Duval County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	658,283.72	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	2,456.97	
9200/710	Interest		
3321	CO&DS Distributed		639,704.33
3325	Interest on Undistributed CO&DS		21,036.36
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	65,846.76	
3323	CO&DS Withheld for Administration		65,846.76
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	3,090,000.00	
9200/720	Interest	670,000.00	
9200/730	SBA Sinking Fund Administration Fees	46,409.96	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		3,684,232.91
3326	SBA Sinking Fund Earnings	-	160.22
11XX	Cash		122,016.83
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			396,073.54
Plus:			
CO&DS withheld			3,684,232.91
Bond interest (revenue on withheld MVLR)			160.22
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			3,090,000.00
Interest expenditure			670,000.00
Dues and fees (fees on bond interest above)			46,409.96
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>274,056.71</u></u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014**

**Escambia County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	186,007.41	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	446.40	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	647.43	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		160,000.00
3792	Premium on Sale of Refunding Bonds		25,916.23
2210	Accrued Interest Payable (Sinking Fund Accruals)		1,185.01
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	79,949.77	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	192.51	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	288.77	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		69,000.00
3792	Premium on Sale of Refunding Bonds		10,643.54
2210	Accrued Interest Payable (Sinking Fund Accruals)		787.51
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	188,005.54	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	903.62	
9200/710	Interest		
3321	CO&DS Distributed		181,172.40
3325	Interest on Undistributed CO&DS		7,736.76
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	24,217.14	
3323	CO&DS Withheld for Administration		24,217.14
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	1,200,000.00	
9200/720	Interest	238,232.50	
9200/730	SBA Sinking Fund Administration Fees	15,494.18	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		1,409,086.46
3326	SBA Sinking Fund Earnings	-	61.28
11XX	Cash		44,578.94
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			140,206.96
Plus:			
CO&DS withheld			1,409,086.46
Bond interest (revenue on withheld MVLR)			61.28
Refunded bond proceeds			229,000.00
Premium on refunded bonds			36,559.77
Less:			
Principal payments			1,200,000.00
Interest expenditure			238,232.50
Dues and fees (fees on bond interest above)			15,494.18
Payments to refunded bonds escrow agent			186,007.41
Dues and fees on refunded bonds (admin and underwriter fees)			1,575.11
Discount on refunded bonds			-
Ending fund balance			173,605.27

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014  
Flagler County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	211,391.57	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	270.37	
9200/710	Interest		
3321	CO&DS Distributed		209,347.07
3325	Interest on Undistributed CO&DS		2,314.87
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	7,245.87	
3323	CO&DS Withheld for Administration		7,245.87
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	190,000.00	
9200/720	Interest	81,100.00	
9200/730	SBA Sinking Fund Administration Fees	5,374.64	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		266,465.06
3326	SBA Sinking Fund Earnings	-	11.59
11XX	Cash		9,997.99
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			46,977.39
Plus:			
CO&DS withheld			266,465.06
Bond interest (revenue on withheld MVLR)			11.59
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			190,000.00
Interest expenditure			81,100.00
Dues and fees (fees on bond interest above)			5,374.64
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			36,979.40

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014  
Franklin County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	44,948.74	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	25.43	
9200/710	Interest		
3321	CO&DS Distributed		44,756.43
3325	Interest on Undistributed CO&DS		217.74
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	681.57	
3323	CO&DS Withheld for Administration		681.57
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	
11XX	Cash	-	
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014  
Gadsden County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	53,851.46	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	163.11	
9200/710	Interest		
3321	CO&DS Distributed		52,618.05
3325	Interest on Undistributed CO&DS		1,396.52
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	4,371.30	
3323	CO&DS Withheld for Administration		4,371.30
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	185,000.00	
9200/720	Interest	54,000.00	
9200/730	SBA Sinking Fund Administration Fees	2,161.34	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		234,430.65
3326	SBA Sinking Fund Earnings	-	10.19
11XX	Cash		6,720.50
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			30,133.10
Plus:			
CO&DS withheld			234,430.65
Bond interest (revenue on withheld MVLR)			10.19
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			185,000.00
Interest expenditure			54,000.00
Dues and fees (fees on bond interest above)			2,161.34
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			23,412.60

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014  
Gilchrist County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	19,737.04	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	54.53	
9200/710	Interest		
3321	CO&DS Distributed		19,324.68
3325	Interest on Undistributed CO&DS		466.89
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,461.42	
3323	CO&DS Withheld for Administration		1,461.42
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	65,000.00	
9200/720	Interest	13,250.00	
9200/730	SBA Sinking Fund Administration Fees	1,597.89	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		76,641.90
3326	SBA Sinking Fund Earnings	-	3.33
11XX	Cash		3,202.66
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			8,541.88
Plus:			
CO&DS withheld			76,641.90
Bond interest (revenue on withheld MVLR)			3.33
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			65,000.00
Interest expenditure			13,250.00
Dues and fees (fees on bond interest above)			1,597.89
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			5,339.22

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014  
Glades County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	49,978.00	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	28.28	
9200/710	Interest		
3321	CO&DS Distributed		49,764.17
3325	Interest on Undistributed CO&DS		242.11
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	757.83	
3323	CO&DS Withheld for Administration		757.83
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	
11XX	Cash	-	
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014  
Gulf County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	15,173.65	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	48.06	
9200/710	Interest		
3321	CO&DS Distributed		14,810.23
3325	Interest on Undistributed CO&DS		411.48
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,287.99	
3323	CO&DS Withheld for Administration		1,287.99
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	50,000.00	
9200/720	Interest	21,000.00	
9200/730	SBA Sinking Fund Administration Fees	2,862.99	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		69,767.78
3326	SBA Sinking Fund Earnings	-	3.03
11XX	Cash		4,092.18
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			13,650.97
Plus:			
CO&DS withheld			69,767.78
Bond interest (revenue on withheld MVLR)			3.03
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			50,000.00
Interest expenditure			21,000.00
Dues and fees (fees on bond interest above)			2,862.99
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			9,558.79

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014**

**Hamilton County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 310 Capital Projects, COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b><u>Fund 210 Debt Service Advance Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 360 Capital Projects, CO&amp;DS</u></b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	18,300.84	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	42.26	
9200/710	Interest		
3321	CO&DS Distributed		17,981.29
3325	Interest on Undistributed CO&DS		361.81
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 100 General Fund</u></b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,132.53	
3323	CO&DS Withheld for Administration		1,132.53
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 210 Debt Service, SBE/COBI Bonds</u></b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	45,000.00	
9200/720	Interest	12,500.00	
9200/730	SBA Sinking Fund Administration Fees	1,804.43	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		56,388.18
3326	SBA Sinking Fund Earnings	-	2.45
11XX	Cash		2,913.80
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b><u>Reconciliation of activity in fund 210, Debt Service:</u></b>			
Beginning fund balance as provided in prior school year			8,288.39
Plus:			
CO&DS withheld			56,388.18
Bond interest (revenue on withheld MVLR)			2.45
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			45,000.00
Interest expenditure			12,500.00
Dues and fees (fees on bond interest above)			1,804.43
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>5,374.59</u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014  
Hardee County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	39,602.81	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	107.31	
9200/710	Interest		
3321	CO&DS Distributed		38,791.36
3325	Interest on Undistributed CO&DS		918.76
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	2,875.86	
3323	CO&DS Withheld for Administration		2,875.86
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	115,000.00	
9200/720	Interest	37,850.00	
9200/730	SBA Sinking Fund Administration Fees	968.43	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		150,056.78
3326	SBA Sinking Fund Earnings	-	6.53
11XX	Cash		3,755.12
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			20,469.29
Plus:			
CO&DS withheld			150,056.78
Bond interest (revenue on withheld MVLR)			6.53
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			115,000.00
Interest expenditure			37,850.00
Dues and fees (fees on bond interest above)			968.43
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			16,714.17

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014  
Hendry County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	41,803.17	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	156.95	
9200/710	Interest		
3321	CO&DS Distributed		40,616.31
3325	Interest on Undistributed CO&DS		1,343.81
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	4,206.30	
3323	CO&DS Withheld for Administration		4,206.30
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	200,000.00	
9200/720	Interest	40,500.00	
9200/730	SBA Sinking Fund Administration Fees	3,013.13	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		235,597.39
3326	SBA Sinking Fund Earnings	-	10.25
11XX	Cash		7,905.49
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			24,198.26
Plus:			
CO&DS withheld			235,597.39
Bond interest (revenue on withheld MVLR)			10.25
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			200,000.00
Interest expenditure			40,500.00
Dues and fees (fees on bond interest above)			3,013.13
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			16,292.77

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014  
Hernando County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	277,848.84	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	666.81	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	967.09	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		239,000.00
3792	Premium on Sale of Refunding Bonds		38,711.51
2210	Accrued Interest Payable (Sinking Fund Accruals)		1,771.23
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	329,137.88	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	792.36	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	1,188.57	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		284,000.00
3792	Premium on Sale of Refunding Bonds		43,784.40
2210	Accrued Interest Payable (Sinking Fund Accruals)		3,334.41
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	114,363.95	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	490.80	
9200/710	Interest		
3321	CO&DS Distributed		110,652.57
3325	Interest on Undistributed CO&DS		4,202.18
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	13,153.41	
3323	CO&DS Withheld for Administration		13,153.41
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	545,000.00	
9200/720	Interest	221,351.25	
9200/730	SBA Sinking Fund Administration Fees	5,338.77	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		753,088.02
3326	SBA Sinking Fund Earnings	-	32.75
11XX	Cash		18,569.25
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			119,053.23
Plus:			
CO&DS withheld			753,088.02
Bond interest (revenue on withheld MVLR)			32.75
Refunded bond proceeds			523,000.00
Premium on refunded bonds			82,495.91
Less:			
Principal payments			545,000.00
Interest expenditure			221,351.25
Dues and fees (fees on bond interest above)			5,338.77
Payments to refunded bonds escrow agent			277,848.84
Dues and fees on refunded bonds (admin and underwriter fees)			3,614.83
Discount on refunded bonds			-
Ending fund balance			424,516.22

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014  
Highlands County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	74,763.39	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	250.60	
9200/710	Interest		
3321	CO&DS Distributed		72,868.41
3325	Interest on Undistributed CO&DS		2,145.58
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	6,715.98	
3323	CO&DS Withheld for Administration		6,715.98
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	320,000.00	
9200/720	Interest	56,000.00	
9200/730	SBA Sinking Fund Administration Fees	5,332.70	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		368,147.61
3326	SBA Sinking Fund Earnings	-	16.01
11XX	Cash		13,169.08
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			34,798.53
Plus:			
CO&DS withheld			368,147.61
Bond interest (revenue on withheld MVLR)			16.01
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			320,000.00
Interest expenditure			56,000.00
Dues and fees (fees on bond interest above)			5,332.70
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>21,629.45</u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014  
Hillsborough County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	2,158,487.88	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	5,181.03	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	7,514.19	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		1,857,000.00
3792	Premium on Sale of Refunding Bonds		300,347.07
2210	Accrued Interest Payable (Sinking Fund Accruals)		13,836.03
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	728,811.42	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	1,754.91	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	2,632.44	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		629,000.00
3792	Premium on Sale of Refunding Bonds		96,870.56
2210	Accrued Interest Payable (Sinking Fund Accruals)		7,328.21
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	731,777.06	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	4,265.59	
9200/710	Interest		
3321	CO&DS Distributed		699,521.04
3325	Interest on Undistributed CO&DS		36,521.61
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	114,317.75	
3323	CO&DS Withheld for Administration		114,317.75
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	5,005,000.00	
9200/720	Interest	1,922,140.00	
9200/730	SBA Sinking Fund Administration Fees	108,006.82	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		6,807,344.21
3326	SBA Sinking Fund Earnings	-	296.04
11XX	Cash		227,506.57
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			1,096,195.98
Plus:			
CO&DS withheld			6,807,344.21
Bond interest (revenue on withheld MVLR)			296.04
Refunded bond proceeds			2,486,000.00
Premium on refunded bonds			397,217.63
Less:			
Principal payments			5,005,000.00
Interest expenditure			1,922,140.00
Dues and fees (fees on bond interest above)			108,006.82
Payments to refunded bonds escrow agent			2,158,487.88
Dues and fees on refunded bonds (admin and underwriter fees)			17,082.57
Discount on refunded bonds			-
Ending fund balance			<u>1,576,336.59</u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014  
Holmes County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	32,122.08	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	63.68	
9200/710	Interest		
3321	CO&DS Distributed		31,640.58
3325	Interest on Undistributed CO&DS		545.18
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,706.49	
3323	CO&DS Withheld for Administration		1,706.49
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	55,000.00	
9200/720	Interest	26,750.00	
9200/730	SBA Sinking Fund Administration Fees	34.90	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		80,418.93
3326	SBA Sinking Fund Earnings	-	155.70
11XX	Cash		1,210.27
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			13,566.21
Plus:			
CO&DS withheld			80,418.93
Bond interest (revenue on withheld MVLR)			155.70
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			55,000.00
Interest expenditure			26,750.00
Dues and fees (fees on bond interest above)			34.90
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			12,355.94

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014  
Indian River County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	4,174,993.49	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	10,052.37	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	15,078.95	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		3,603,000.00
3792	Premium on Sale of Refunding Bonds		555,011.90
2210	Accrued Interest Payable (Sinking Fund Accruals)		42,112.91
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	74,983.54	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	377.06	
9200/710	Interest		
3321	CO&DS Distributed		72,132.25
3325	Interest on Undistributed CO&DS		3,228.35
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	10,105.20	
3323	CO&DS Withheld for Administration		10,105.20
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	345,000.00	
9200/720	Interest	254,487.50	
9200/730	SBA Sinking Fund Administration Fees	3,050.49	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		591,442.55
3326	SBA Sinking Fund Earnings	-	25.72
11XX	Cash		11,069.72
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			132,644.64
Plus:			
CO&DS withheld			591,442.55
Bond interest (revenue on withheld MVLR)			25.72
Refunded bond proceeds			3,603,000.00
Premium on refunded bonds			555,011.90
Less:			
Principal payments			345,000.00
Interest expenditure			254,487.50
Dues and fees (fees on bond interest above)			3,050.49
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			25,131.32
Discount on refunded bonds			-
Ending fund balance			<u><u>4,254,455.50</u></u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014  
Jackson County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	47,832.73	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	162.22	
9200/710	Interest		
3321	CO&DS Distributed		46,606.06
3325	Interest on Undistributed CO&DS		1,388.89
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	4,347.42	
3323	CO&DS Withheld for Administration		4,347.42
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	190,000.00	
9200/720	Interest	53,500.00	
9200/730	SBA Sinking Fund Administration Fees	2,094.36	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		238,874.52
3326	SBA Sinking Fund Earnings	-	10.39
11XX	Cash		6,709.45
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			29,766.73
Plus:			
CO&DS withheld			238,874.52
Bond interest (revenue on withheld MVLR)			10.39
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			190,000.00
Interest expenditure			53,500.00
Dues and fees (fees on bond interest above)			2,094.36
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>23,057.28</u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014  
Jefferson County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	25,775.31	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	44.86	
9200/710	Interest		
3321	CO&DS Distributed		25,436.08
3325	Interest on Undistributed CO&DS		384.09
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,202.25	
3323	CO&DS Withheld for Administration		1,202.25
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	50,000.00	
9200/720	Interest	4,750.00	
9200/730	SBA Sinking Fund Administration Fees	388.28	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		53,511.67
3326	SBA Sinking Fund Earnings	-	2.33
11XX	Cash		1,624.28
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			2,986.12
Plus:			
CO&DS withheld			53,511.67
Bond interest (revenue on withheld MVLR)			2.33
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			50,000.00
Interest expenditure			4,750.00
Dues and fees (fees on bond interest above)			388.28
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			1,361.84

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014  
Lafayette County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	12,549.06	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	22.66	
9200/710	Interest		
3321	CO&DS Distributed		12,377.68
3325	Interest on Undistributed CO&DS		194.04
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	607.38	
3323	CO&DS Withheld for Administration		607.38
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	20,000.00	
9200/720	Interest	8,000.00	
9200/730	SBA Sinking Fund Administration Fees	1,087.82	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		27,506.94
3326	SBA Sinking Fund Earnings	-	1.20
11XX	Cash		1,579.68
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			5,201.43
Plus:			
CO&DS withheld			27,506.94
Bond interest (revenue on withheld MVLR)			1.20
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			20,000.00
Interest expenditure			8,000.00
Dues and fees (fees on bond interest above)			1,087.82
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			3,621.75

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014  
Lake County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	1,554,827.09	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	3,744.18	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	5,616.42	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		1,342,000.00
3792	Premium on Sale of Refunding Bonds		206,512.52
2210	Accrued Interest Payable (Sinking Fund Accruals)		15,675.17
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	164,317.72	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	830.35	
9200/710	Interest		
3321	CO&DS Distributed		158,038.71
3325	Interest on Undistributed CO&DS		7,109.36
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	22,253.28	
3323	CO&DS Withheld for Administration		22,253.28
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	855,000.00	
9200/720	Interest	468,385.00	
9200/730	SBA Sinking Fund Administration Fees	16,704.46	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		1,303,260.01
3326	SBA Sinking Fund Earnings	-	56.68
11XX	Cash		36,772.77
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			256,109.32
Plus:			
CO&DS withheld			1,303,260.01
Bond interest (revenue on withheld MVLR)			56.68
Refunded bond proceeds			1,342,000.00
Premium on refunded bonds			206,512.52
Less:			
Principal payments			855,000.00
Interest expenditure			468,385.00
Dues and fees (fees on bond interest above)			16,704.46
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			9,360.60
Discount on refunded bonds			-
Ending fund balance			<u>1,758,488.47</u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014  
Lee County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	1,160,147.51	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	2,784.42	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	4,038.32	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		998,000.00
3792	Premium on Sale of Refunding Bonds		161,543.32
2210	Accrued Interest Payable (Sinking Fund Accruals)		7,426.93
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,156,246.99	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	1,919.63	
9200/710	Interest		
3321	CO&DS Distributed		1,141,730.93
3325	Interest on Undistributed CO&DS		16,435.69
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	51,446.01	
3323	CO&DS Withheld for Administration		51,446.01
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	1,730,000.00	
9200/720	Interest	548,497.50	
9200/730	SBA Sinking Fund Administration Fees	23,081.61	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		2,236,557.06
3326	SBA Sinking Fund Earnings	-	97.26
11XX	Cash		64,924.79
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			306,222.96
Plus:			
CO&DS withheld			2,236,557.06
Bond interest (revenue on withheld MVLR)			97.26
Refunded bond proceeds			998,000.00
Premium on refunded bonds			161,543.32
Less:			
Principal payments			1,730,000.00
Interest expenditure			548,497.50
Dues and fees (fees on bond interest above)			23,081.61
Payments to refunded bonds escrow agent			1,160,147.51
Dues and fees on refunded bonds (admin and underwriter fees)			6,822.74
Discount on refunded bonds			-
Ending fund balance			233,871.24

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014  
Leon County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	175,301.35	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	758.39	
9200/710	Interest		
3321	CO&DS Distributed		169,566.43
3325	Interest on Undistributed CO&DS		6,493.31
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	20,324.97	
3323	CO&DS Withheld for Administration		20,324.97
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	955,000.00	
9200/720	Interest	233,487.50	
9200/730	SBA Sinking Fund Administration Fees	13,051.48	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		1,165,106.60
3326	SBA Sinking Fund Earnings	-	50.67
11XX	Cash		36,381.71
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			134,407.30
Plus:			
CO&DS withheld			1,165,106.60
Bond interest (revenue on withheld MVLR)			50.67
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			955,000.00
Interest expenditure			233,487.50
Dues and fees (fees on bond interest above)			13,051.48
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>98,025.59</u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014  
Levy County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	33,269.01	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	128.98	
9200/710	Interest		
3321	CO&DS Distributed		32,293.68
3325	Interest on Undistributed CO&DS		1,104.31
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	3,456.66	
3323	CO&DS Withheld for Administration		3,456.66
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	155,000.00	
9200/720	Interest	43,500.00	
9200/730	SBA Sinking Fund Administration Fees	3,088.50	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		194,693.66
3326	SBA Sinking Fund Earnings	-	8.47
11XX	Cash		6,886.37
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			25,623.12
Plus:			
CO&DS withheld			194,693.66
Bond interest (revenue on withheld MVLR)			8.47
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			155,000.00
Interest expenditure			43,500.00
Dues and fees (fees on bond interest above)			3,088.50
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>18,736.75</u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014  
Liberty County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	9,951.69	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	24.38	
9200/710	Interest		
3321	CO&DS Distributed		9,767.35
3325	Interest on Undistributed CO&DS		208.72
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	653.31	
3323	CO&DS Withheld for Administration		653.31
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	25,000.00	
9200/720	Interest	8,750.00	
9200/730	SBA Sinking Fund Administration Fees	707.34	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		33,133.34
3326	SBA Sinking Fund Earnings	-	1.44
11XX	Cash		1,322.56
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			5,219.22
Plus:			
CO&DS withheld			33,133.34
Bond interest (revenue on withheld MVLR)			1.44
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			25,000.00
Interest expenditure			8,750.00
Dues and fees (fees on bond interest above)			707.34
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			3,896.66

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014**

**Madison County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	28,551.85	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	59.16	
9200/710	Interest		
3321	CO&DS Distributed		28,104.44
3325	Interest on Undistributed CO&DS		506.57
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,585.62	
3323	CO&DS Withheld for Administration		1,585.62
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	60,000.00	
9200/720	Interest	17,500.00	
9200/730	SBA Sinking Fund Administration Fees	2,367.80	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		76,017.94
3326	SBA Sinking Fund Earnings	-	3.31
11XX	Cash		3,846.55
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			11,433.02
Plus:			
CO&DS withheld			76,017.94
Bond interest (revenue on withheld MVLR)			3.31
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			60,000.00
Interest expenditure			17,500.00
Dues and fees (fees on bond interest above)			2,367.80
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>7,586.47</u></u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014**

**Manatee County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	171,396.94	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	998.97	
9200/710	Interest		
3321	CO&DS Distributed		163,842.77
3325	Interest on Undistributed CO&DS		8,553.14
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	26,772.53	
3323	CO&DS Withheld for Administration		26,772.53
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	1,145,000.00	
9200/720	Interest	476,902.50	
9200/730	SBA Sinking Fund Administration Fees	16,244.56	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		1,594,219.70
3326	SBA Sinking Fund Earnings	-	69.33
11XX	Cash		43,858.03
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			261,066.04
Plus:			
CO&DS withheld			1,594,219.70
Bond interest (revenue on withheld MVLR)			69.33
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			1,145,000.00
Interest expenditure			476,902.50
Dues and fees (fees on bond interest above)			16,244.56
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>217,208.01</u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014  
Marion County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	1,037,090.62	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	2,497.05	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	3,745.68	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		895,000.00
3792	Premium on Sale of Refunding Bonds		137,878.55
2210	Accrued Interest Payable (Sinking Fund Accruals)		10,454.80
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	307,378.27	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	890.22	
9200/710	Interest		
3321	CO&DS Distributed		300,646.51
3325	Interest on Undistributed CO&DS		7,621.98
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	23,857.86	
3323	CO&DS Withheld for Administration		23,857.86
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	1,080,000.00	
9200/720	Interest	212,518.75	
9200/730	SBA Sinking Fund Administration Fees	8,138.10	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		1,266,019.63
3326	SBA Sinking Fund Earnings	-	55.06
11XX	Cash		34,582.16
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			119,445.27
Plus:			
CO&DS withheld			1,266,019.63
Bond interest (revenue on withheld MVLR)			55.06
Refunded bond proceeds			895,000.00
Premium on refunded bonds			137,878.55
Less:			
Principal payments			1,080,000.00
Interest expenditure			212,518.75
Dues and fees (fees on bond interest above)			8,138.10
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			6,242.73
Discount on refunded bonds			-
Ending fund balance			<u>1,111,498.93</u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014  
Martin County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	2,056,194.96	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	4,935.51	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	7,158.11	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		1,769,000.00
3792	Premium on Sale of Refunding Bonds		286,140.38
2210	Accrued Interest Payable (Sinking Fund Accruals)		13,148.20
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	208,890.15	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	911.55	
9200/710	Interest		
3321	CO&DS Distributed		201,997.07
3325	Interest on Undistributed CO&DS		7,804.63
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	24,429.60	
3323	CO&DS Withheld for Administration		24,429.60
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	935,000.00	
9200/720	Interest	488,540.00	
9200/730	SBA Sinking Fund Administration Fees	13,236.04	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		1,402,213.33
3326	SBA Sinking Fund Earnings	-	60.98
11XX	Cash		34,501.73
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			263,167.27
Plus:			
CO&DS withheld			1,402,213.33
Bond interest (revenue on withheld MVLR)			60.98
Refunded bond proceeds			1,769,000.00
Premium on refunded bonds			286,140.38
Less:			
Principal payments			935,000.00
Interest expenditure			488,540.00
Dues and fees (fees on bond interest above)			13,236.04
Payments to refunded bonds escrow agent			2,056,194.96
Dues and fees on refunded bonds (admin and underwriter fees)			12,093.62
Discount on refunded bonds			-
Ending fund balance			<u>215,517.34</u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014  
Monroe County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	60,290.18	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	183.31	
9200/710	Interest		
3321	CO&DS Distributed		58,903.97
3325	Interest on Undistributed CO&DS		1,569.52
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	4,912.83	
3323	CO&DS Withheld for Administration		4,912.83
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	245,000.00	
9200/720	Interest	24,750.00	
9200/730	SBA Sinking Fund Administration Fees	2,539.98	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		263,705.20
3326	SBA Sinking Fund Earnings	-	11.47
11XX	Cash		8,573.31
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			15,990.50
Plus:			
CO&DS withheld			263,705.20
Bond interest (revenue on withheld MVLR)			11.47
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			245,000.00
Interest expenditure			24,750.00
Dues and fees (fees on bond interest above)			2,539.98
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>7,417.19</u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014  
Nassau County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	66,167.95	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	214.89	
9200/710	Interest		
3321	CO&DS Distributed		64,542.94
3325	Interest on Undistributed CO&DS		1,839.90
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	5,759.16	
3323	CO&DS Withheld for Administration		5,759.16
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	250,000.00	
9200/720	Interest	69,750.00	
9200/730	SBA Sinking Fund Administration Fees	4,196.89	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		313,641.90
3326	SBA Sinking Fund Earnings	-	13.64
11XX	Cash		10,291.35
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			40,304.55
Plus:			
CO&DS withheld			313,641.90
Bond interest (revenue on withheld MVLR)			13.64
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			250,000.00
Interest expenditure			69,750.00
Dues and fees (fees on bond interest above)			4,196.89
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>30,013.20</u></u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014  
Okaloosa County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	105,671.24	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	608.11	
9200/710	Interest		
3321	CO&DS Distributed		101,072.78
3325	Interest on Undistributed CO&DS		5,206.57
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	16,297.29	
3323	CO&DS Withheld for Administration		16,297.29
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	810,000.00	
9200/720	Interest	178,800.00	
9200/730	SBA Sinking Fund Administration Fees	13,700.43	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		969,115.93
3326	SBA Sinking Fund Earnings	-	42.14
11XX	Cash		33,342.36
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			106,969.24
Plus:			
CO&DS withheld			969,115.93
Bond interest (revenue on withheld MVLR)			42.14
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			810,000.00
Interest expenditure			178,800.00
Dues and fees (fees on bond interest above)			13,700.43
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			73,626.88

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014  
Okeechobee County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	41,989.68	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	144.17	
9200/710	Interest		
3321	CO&DS Distributed		40,899.47
3325	Interest on Undistributed CO&DS		1,234.38
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	3,863.79	
3323	CO&DS Withheld for Administration		3,863.79
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	170,000.00	
9200/720	Interest	47,000.00	
9200/730	SBA Sinking Fund Administration Fees	3,657.20	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		212,822.74
3326	SBA Sinking Fund Earnings	-	9.26
11XX	Cash		7,825.20
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			28,017.16
Plus:			
CO&DS withheld			212,822.74
Bond interest (revenue on withheld MVLR)			9.26
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			170,000.00
Interest expenditure			47,000.00
Dues and fees (fees on bond interest above)			3,657.20
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			20,191.96

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014  
Orange County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	2,220,596.92	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	4,034.60	
9200/710	Interest		
3321	CO&DS Distributed		2,190,087.62
3325	Interest on Undistributed CO&DS		34,543.90
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	108,127.23	
3323	CO&DS Withheld for Administration		108,127.23
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	3,995,000.00	
9200/720	Interest	1,013,100.00	
9200/730	SBA Sinking Fund Administration Fees	54,064.97	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		4,910,267.15
3326	SBA Sinking Fund Earnings	-	213.54
11XX	Cash		151,684.28
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			580,092.51
Plus:			
CO&DS withheld			4,910,267.15
Bond interest (revenue on withheld MVLR)			213.54
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			3,995,000.00
Interest expenditure			1,013,100.00
Dues and fees (fees on bond interest above)			54,064.97
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>428,408.23</u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014  
Osceola County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	1,000,864.32	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	2,402.19	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	3,483.96	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		861,000.00
3792	Premium on Sale of Refunding Bonds		139,337.36
2210	Accrued Interest Payable (Sinking Fund Accruals)		6,413.11
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	1,083,440.58	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	2,608.65	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	3,913.08	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		935,000.00
3792	Premium on Sale of Refunding Bonds		144,048.13
2210	Accrued Interest Payable (Sinking Fund Accruals)		10,914.18
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	591,007.61	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	1,256.72	
9200/710	Interest		
3321	CO&DS Distributed		581,504.43
3325	Interest on Undistributed CO&DS		10,759.90
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	33,679.98	
3323	CO&DS Withheld for Administration		33,679.98
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	1,200,000.00	
9200/720	Interest	458,895.00	
9200/730	SBA Sinking Fund Administration Fees	12,728.38	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		1,630,147.59
3326	SBA Sinking Fund Earnings	-	70.89
11XX	Cash		41,404.90
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			248,743.75
Plus:			
CO&DS withheld			1,630,147.59
Bond interest (revenue on withheld MVLR)			70.89
Refunded bond proceeds			1,796,000.00
Premium on refunded bonds			283,385.49
Less:			
Principal payments			1,200,000.00
Interest expenditure			458,895.00
Dues and fees (fees on bond interest above)			12,728.38
Payments to refunded bonds escrow agent			1,000,864.32
Dues and fees on refunded bonds (admin and underwriter fees)			12,407.88
Discount on refunded bonds			-
Ending fund balance			<u>1,273,452.14</u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014  
Palm Beach County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,212,172.87	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	3,865.13	
9200/710	Interest		
3321	CO&DS Distributed		1,182,945.04
3325	Interest on Undistributed CO&DS		33,092.96
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	103,585.59	
3323	CO&DS Withheld for Administration		103,585.59
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	4,485,000.00	
9200/720	Interest	1,244,025.00	
9200/730	SBA Sinking Fund Administration Fees	32,073.01	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		5,619,175.37
3326	SBA Sinking Fund Earnings	-	244.36
11XX	Cash		141,678.28
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			676,436.67
Plus:			
CO&DS withheld			5,619,175.37
Bond interest (revenue on withheld MVLR)			244.36
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			4,485,000.00
Interest expenditure			1,244,025.00
Dues and fees (fees on bond interest above)			32,073.01
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>534,758.39</u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014  
Pasco County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	1,069,419.42	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	2,566.80	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	3,722.70	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		920,000.00
3792	Premium on Sale of Refunding Bonds		148,862.11
2210	Accrued Interest Payable (Sinking Fund Accruals)		6,846.81
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	931,570.55	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	2,243.16	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	3,364.83	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		804,000.00
3792	Premium on Sale of Refunding Bonds		123,775.31
2210	Accrued Interest Payable (Sinking Fund Accruals)		9,403.23
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	294,584.60	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	1,506.82	
9200/710	Interest		
3321	CO&DS Distributed		283,190.14
3325	Interest on Undistributed CO&DS		12,901.28
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	40,382.82	
3323	CO&DS Withheld for Administration		40,382.82
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	1,700,000.00	
9200/720	Interest	708,781.25	
9200/730	SBA Sinking Fund Administration Fees	35,847.19	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		2,368,615.04
3326	SBA Sinking Fund Earnings	-	103.01
11XX	Cash		75,910.39
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			399,697.61
Plus:			
CO&DS withheld			2,368,615.04
Bond interest (revenue on withheld MVLR)			103.01
Refunded bond proceeds			1,724,000.00
Premium on refunded bonds			272,637.42
Less:			
Principal payments			1,700,000.00
Interest expenditure			708,781.25
Dues and fees (fees on bond interest above)			35,847.19
Payments to refunded bonds escrow agent			1,069,419.42
Dues and fees on refunded bonds (admin and underwriter fees)			11,897.49
Discount on refunded bonds			-
Ending fund balance			1,239,107.73

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014  
Pinellas County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	518,966.66	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	2,521.69	
9200/710	Interest		
3321	CO&DS Distributed		499,897.83
3325	Interest on Undistributed CO&DS		21,590.52
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	67,581.36	
3323	CO&DS Withheld for Administration		67,581.36
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	2,910,000.00	
9200/720	Interest	1,099,100.00	
9200/730	SBA Sinking Fund Administration Fees	139,225.40	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		3,937,944.81
3326	SBA Sinking Fund Earnings	-	171.25
11XX	Cash		210,209.34
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			704,438.98
Plus:			
CO&DS withheld			3,937,944.81
Bond interest (revenue on withheld MVLR)			171.25
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			2,910,000.00
Interest expenditure			1,099,100.00
Dues and fees (fees on bond interest above)			139,225.40
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>494,229.64</u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014  
Polk County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	268,482.27	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	644.49	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	934.72	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		231,000.00
3792	Premium on Sale of Refunding Bonds		37,351.26
2210	Accrued Interest Payable (Sinking Fund Accruals)		1,710.22
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	775,163.25	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	1,866.51	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	2,799.84	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		669,000.00
3792	Premium on Sale of Refunding Bonds		103,009.20
2210	Accrued Interest Payable (Sinking Fund Accruals)		7,820.40
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	487,048.92	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	1,887.37	
9200/710	Interest		
3321	CO&DS Distributed		472,776.78
3325	Interest on Undistributed CO&DS		16,159.51
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	50,581.53	
3323	CO&DS Withheld for Administration		50,581.53
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	2,265,000.00	
9200/720	Interest	638,960.00	
9200/730	SBA Sinking Fund Administration Fees	35,659.85	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		2,848,743.69
3326	SBA Sinking Fund Earnings	-	123.89
11XX	Cash		90,752.27
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			366,516.66
Plus:			
CO&DS withheld			2,848,743.69
Bond interest (revenue on withheld MVLR)			123.89
Refunded bond proceeds			900,000.00
Premium on refunded bonds			140,360.46
Less:			
Principal payments			2,265,000.00
Interest expenditure			638,960.00
Dues and fees (fees on bond interest above)			35,659.85
Payments to refunded bonds escrow agent			268,482.27
Dues and fees on refunded bonds (admin and underwriter fees)			6,245.56
Discount on refunded bonds			-
Ending fund balance			<u>1,041,397.02</u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014  
Putnam County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	315,051.52	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	756.09	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	1,096.58	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		271,000.00
3792	Premium on Sale of Refunding Bonds		43,894.47
2210	Accrued Interest Payable (Sinking Fund Accruals)		2,009.72
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	53,195.40	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	128.34	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	192.52	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		46,000.00
3792	Premium on Sale of Refunding Bonds		6,985.00
2210	Accrued Interest Payable (Sinking Fund Accruals)		531.26
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	67,916.30	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	280.39	
9200/710	Interest		
3321	CO&DS Distributed		65,796.05
3325	Interest on Undistributed CO&DS		2,400.64
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	7,514.34	
3323	CO&DS Withheld for Administration		7,514.34
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	350,000.00	
9200/720	Interest	85,965.00	
9200/730	SBA Sinking Fund Administration Fees	5,940.45	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		427,645.61
3326	SBA Sinking Fund Earnings	-	18.60
11XX	Cash		14,241.24
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			50,579.12
Plus:			
CO&DS withheld			427,645.61
Bond interest (revenue on withheld MVLR)			18.60
Refunded bond proceeds			317,000.00
Premium on refunded bonds			50,879.47
Less:			
Principal payments			350,000.00
Interest expenditure			85,965.00
Dues and fees (fees on bond interest above)			5,940.45
Payments to refunded bonds escrow agent			315,051.52
Dues and fees on refunded bonds (admin and underwriter fees)			2,173.53
Discount on refunded bonds			-
Ending fund balance			<u>86,992.30</u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014**

**St. Johns County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	496,437.09	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	1,191.33	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	1,727.82	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		427,000.00
3792	Premium on Sale of Refunding Bonds		69,173.14
2210	Accrued Interest Payable (Sinking Fund Accruals)		3,183.10
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	178,405.51	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	429.66	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	644.51	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		154,000.00
3792	Premium on Sale of Refunding Bonds		23,679.66
2210	Accrued Interest Payable (Sinking Fund Accruals)		1,800.02
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	180,737.56	
1220	Due from Other Agencies	78,095.66	
9200/730	Dues and Fees (Administrative expense)	703.90	
9200/710	Interest		
3321	CO&DS Distributed		253,510.39
3325	Interest on Undistributed CO&DS		6,026.73
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	18,864.51	
3323	CO&DS Withheld for Administration		18,864.51
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	670,000.00	
9200/720	Interest	331,003.75	
9200/730	SBA Sinking Fund Administration Fees	15,579.37	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		985,259.10
3326	SBA Sinking Fund Earnings	-	42.85
11XX	Cash		31,281.17
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			184,994.23
Plus:			
CO&DS withheld			985,259.10
Bond interest (revenue on withheld MVLR)			42.85
Refunded bond proceeds			581,000.00
Premium on refunded bonds			92,852.80
Less:			
Principal payments			670,000.00
Interest expenditure			331,003.75
Dues and fees (fees on bond interest above)			15,579.37
Payments to refunded bonds escrow agent			496,437.09
Dues and fees on refunded bonds (admin and underwriter fees)			3,993.32
Discount on refunded bonds			-
Ending fund balance			327,135.45

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014  
St. Lucie County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	317,044.93	
1220	Due from Other Agencies	135,571.80	
9200/730	Dues and Fees (Administrative expense)	790.25	
9200/710	Interest		
3321	CO&DS Distributed		446,640.91
3325	Interest on Undistributed CO&DS		6,766.07
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	21,178.74	
3323	CO&DS Withheld for Administration		21,178.74
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	820,000.00	
9200/720	Interest	144,250.00	
9200/730	SBA Sinking Fund Administration Fees	9,504.75	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		944,096.35
3326	SBA Sinking Fund Earnings	-	41.06
11XX	Cash		29,617.34
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			85,420.99
Plus:			
CO&DS withheld			944,096.35
Bond interest (revenue on withheld MVLR)			41.06
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			820,000.00
Interest expenditure			144,250.00
Dues and fees (fees on bond interest above)			9,504.75
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			55,803.65

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014  
Santa Rosa County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	141,771.87	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	340.38	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	493.66	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		122,000.00
3792	Premium on Sale of Refunding Bonds		19,683.60
2210	Accrued Interest Payable (Sinking Fund Accruals)		922.31
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	228,344.28	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	549.63	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	824.47	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		197,000.00
3792	Premium on Sale of Refunding Bonds		30,387.10
2210	Accrued Interest Payable (Sinking Fund Accruals)		2,331.28
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	95,834.53	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	523.15	
9200/710	Interest		
3321	CO&DS Distributed		91,878.49
3325	Interest on Undistributed CO&DS		4,479.19
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	14,020.50	
3323	CO&DS Withheld for Administration		14,020.50
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	635,000.00	
9200/720	Interest	209,257.50	
9200/730	SBA Sinking Fund Administration Fees	7,794.52	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		828,801.01
3326	SBA Sinking Fund Earnings	-	36.04
11XX	Cash		23,214.97
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			115,737.25
Plus:			
CO&DS withheld			828,801.01
Bond interest (revenue on withheld MVLR)			36.04
Refunded bond proceeds			319,000.00
Premium on refunded bonds			50,070.70
Less:			
Principal payments			635,000.00
Interest expenditure			209,257.50
Dues and fees (fees on bond interest above)			7,794.52
Payments to refunded bonds escrow agent			141,771.87
Dues and fees on refunded bonds (admin and underwriter fees)			2,208.14
Discount on refunded bonds			-
Ending fund balance			317,612.97

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014  
Sarasota County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	764,920.32	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	1,835.82	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	2,662.54	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		658,000.00
3792	Premium on Sale of Refunding Bonds		106,524.40
2210	Accrued Interest Payable (Sinking Fund Accruals)		4,894.28
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	181,390.55	
1220	Due from Other Agencies	2,112.66	
9200/730	Dues and Fees (Administrative expense)	1,069.63	
9200/710	Interest		
3321	CO&DS Distributed		175,414.73
3325	Interest on Undistributed CO&DS		9,158.11
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	28,666.17	
3323	CO&DS Withheld for Administration		28,666.17
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	1,215,000.00	
9200/720	Interest	520,932.50	
9200/730	SBA Sinking Fund Administration Fees	24,247.86	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		1,706,997.10
3326	SBA Sinking Fund Earnings	-	74.23
11XX	Cash		53,109.03
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			291,518.84
Plus:			
CO&DS withheld			1,706,997.10
Bond interest (revenue on withheld MVLR)			74.23
Refunded bond proceeds			658,000.00
Premium on refunded bonds			106,524.40
Less:			
Principal payments			1,215,000.00
Interest expenditure			520,932.50
Dues and fees (fees on bond interest above)			24,247.86
Payments to refunded bonds escrow agent			764,920.32
Dues and fees on refunded bonds (admin and underwriter fees)			4,498.36
Discount on refunded bonds			-
Ending fund balance			233,515.53

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014  
Seminole County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	338,367.60	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	811.89	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	1,177.51	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		291,000.00
3792	Premium on Sale of Refunding Bonds		47,183.90
2210	Accrued Interest Payable (Sinking Fund Accruals)		2,173.10
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	734,557.24	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	1,768.86	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	2,653.36	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		634,000.00
3792	Premium on Sale of Refunding Bonds		97,577.82
2210	Accrued Interest Payable (Sinking Fund Accruals)		7,401.64
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	95,834.53	
1220	Due from Other Agencies	225,805.57	
9200/730	Dues and Fees (Administrative expense)	1,397.93	
9200/710	Interest		
3321	CO&DS Distributed		311,069.11
3325	Interest on Undistributed CO&DS		11,968.92
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	37,464.39	
3323	CO&DS Withheld for Administration		37,464.39
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	1,545,000.00	
9200/720	Interest	640,242.50	
9200/730	SBA Sinking Fund Administration Fees	41,122.49	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		2,149,092.50
3326	SBA Sinking Fund Earnings	-	93.46
11XX	Cash		77,179.03
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			369,787.57
Plus:			
CO&DS withheld			2,149,092.50
Bond interest (revenue on withheld MVLR)			93.46
Refunded bond proceeds			925,000.00
Premium on refunded bonds			144,761.72
Less:			
Principal payments			1,545,000.00
Interest expenditure			640,242.50
Dues and fees (fees on bond interest above)			41,122.49
Payments to refunded bonds escrow agent			338,367.60
Dues and fees on refunded bonds (admin and underwriter fees)			6,411.62
Discount on refunded bonds			-
Ending fund balance			<u>1,017,591.04</u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014  
Sumter County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	109,763.71	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	157.53	
9200/710	Interest		
3321	CO&DS Distributed		108,572.47
3325	Interest on Undistributed CO&DS		1,348.77
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	4,221.84	
3323	CO&DS Withheld for Administration		4,221.84
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	145,000.00	
9200/720	Interest	27,250.00	
9200/730	SBA Sinking Fund Administration Fees	2,363.61	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		168,661.69
3326	SBA Sinking Fund Earnings	-	7.33
11XX	Cash		5,944.59
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			16,691.10
Plus:			
CO&DS withheld			168,661.69
Bond interest (revenue on withheld MVLR)			7.33
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			145,000.00
Interest expenditure			27,250.00
Dues and fees (fees on bond interest above)			2,363.61
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			10,746.51

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014  
Suwannee County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	34,456.64	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	118.56	
9200/710	Interest		
3321	CO&DS Distributed		33,560.11
3325	Interest on Undistributed CO&DS		1,015.09
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	3,177.36	
3323	CO&DS Withheld for Administration		3,177.36
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	140,000.00	
9200/720	Interest	38,500.00	
9200/730	SBA Sinking Fund Administration Fees	2,600.78	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		175,086.53
3326	SBA Sinking Fund Earnings	-	7.61
11XX	Cash		6,006.64
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			22,531.59
Plus:			
CO&DS withheld			175,086.53
Bond interest (revenue on withheld MVLR)			7.61
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			140,000.00
Interest expenditure			38,500.00
Dues and fees (fees on bond interest above)			2,600.78
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			16,524.95

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014  
Taylor County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	103,240.25	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	58.41	
9200/710	Interest		
3321	CO&DS Distributed		102,798.54
3325	Interest on Undistributed CO&DS		500.12
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,565.46	
3323	CO&DS Withheld for Administration		1,565.46
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	
11XX	Cash	-	
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014  
Union County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	18,286.05	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	45.45	
9200/710	Interest		
3321	CO&DS Distributed		17,942.39
3325	Interest on Undistributed CO&DS		389.11
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,217.97	
3323	CO&DS Withheld for Administration		1,217.97
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	50,000.00	
9200/720	Interest	13,250.00	
9200/730	SBA Sinking Fund Administration Fees	1,650.48	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		62,037.64
3326	SBA Sinking Fund Earnings	-	2.70
11XX	Cash		2,860.14
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			8,509.71
Plus:			
CO&DS withheld			62,037.64
Bond interest (revenue on withheld MVLR)			2.70
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			50,000.00
Interest expenditure			13,250.00
Dues and fees (fees on bond interest above)			1,650.48
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>5,649.57</u></u>

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014  
Volusia County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	340,512.40	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	1,282.31	
9200/710	Interest		
3321	CO&DS Distributed		330,815.66
3325	Interest on Undistributed CO&DS		10,979.05
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	34,365.96	
3323	CO&DS Withheld for Administration		34,365.96
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	1,525,000.00	
9200/720	Interest	438,300.00	
9200/730	SBA Sinking Fund Administration Fees	20,044.07	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		1,925,882.38
3326	SBA Sinking Fund Earnings	-	83.75
11XX	Cash		57,377.94
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			246,927.03
Plus:			
CO&DS withheld			1,925,882.38
Bond interest (revenue on withheld MVLR)			83.75
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			1,525,000.00
Interest expenditure			438,300.00
Dues and fees (fees on bond interest above)			20,044.07
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			189,549.09

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014  
Wakulla County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	61,788.88	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	107.27	
9200/710	Interest		
3321	CO&DS Distributed		60,977.71
3325	Interest on Undistributed CO&DS		918.44
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	2,874.84	
3323	CO&DS Withheld for Administration		2,874.84
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	100,000.00	
9200/720	Interest	30,250.00	
9200/730	SBA Sinking Fund Administration Fees	1,156.04	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		127,803.45
3326	SBA Sinking Fund Earnings	-	5.56
11XX	Cash		3,597.03
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			16,787.71
Plus:			
CO&DS withheld			127,803.45
Bond interest (revenue on withheld MVLR)			5.56
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			100,000.00
Interest expenditure			30,250.00
Dues and fees (fees on bond interest above)			1,156.04
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			13,190.68

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014  
Walton County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	111,431.40	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	144.20	
9200/710	Interest		
3321	CO&DS Distributed		110,340.99
3325	Interest on Undistributed CO&DS		1,234.61
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	3,864.51	
3323	CO&DS Withheld for Administration		3,864.51
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	125,000.00	
9200/720	Interest	21,500.00	
9200/730	SBA Sinking Fund Administration Fees	2,182.72	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		143,428.50
3326	SBA Sinking Fund Earnings	-	6.24
11XX	Cash		5,247.98
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			13,507.82
Plus:			
CO&DS withheld			143,428.50
Bond interest (revenue on withheld MVLR)			6.24
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			125,000.00
Interest expenditure			21,500.00
Dues and fees (fees on bond interest above)			2,182.72
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			8,259.84

**School District Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014  
Washington County School District**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 310 Capital Projects, COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
9299/761	Payments to Refunded Bond Escrow Agent	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 360 Capital Projects, CO&amp;DS</b>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	93,205.30	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	73.84	
9200/710	Interest		
3321	CO&DS Distributed		92,646.92
3325	Interest on Undistributed CO&DS		632.22
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 100 General Fund</b>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,978.95	
3323	CO&DS Withheld for Administration		1,978.95
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 210 Debt Service, SBE/COBI Bonds</b>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	30,000.00	
9200/720	Interest	8,000.00	
9200/730	SBA Sinking Fund Administration Fees	1,001.08	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		37,304.13
3326	SBA Sinking Fund Earnings	-	1.62
11XX	Cash		1,695.33
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in fund 210, Debt Service:</b>			
Beginning fund balance as provided in prior school year			5,110.44
Plus:			
CO&DS withheld			37,304.13
Bond interest (revenue on withheld MVLR)			1.62
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			30,000.00
Interest expenditure			8,000.00
Dues and fees (fees on bond interest above)			1,001.08
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			3,415.11

**Community College Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014  
Eastern Florida State College**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	205,383.90	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	279.37	
68530	Interest		
42210	Revenue - License Tag Fees Appropriation (MVLRL)		203,271.33
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		2,391.94
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	7,487.10	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		7,487.10
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	260,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	34,750.00	
64500	SBA Sinking Fund Administration Fees	125.16	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		288,381.57
48100	SBA Sinking Fund Earnings	-	168.49
102XX	Investments - Cash Equivalent (SBA)		6,325.10
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</b>			
Beginning fund balance as provided in prior school year			18,476.50
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		288,381.57
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		168.49
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		260,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		34,750.00
	Other Services (Admin Charges - SBA)		125.16
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			12,151.40

**Community College Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014**

**Broward College**

<b>Entries resulting from bond issuance and refunding:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b><u>Fund 210 Debt Service Advance Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	590,516.07	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	668.06	
68530	Interest		
42210	Revenue - License Tag Fees Appropriation (MVLRL)		585,464.26
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		5,719.87
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	17,904.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		17,904.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	460,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	141,500.00	
64500	SBA Sinking Fund Administration Fees	256.18	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		590,231.74
48100	SBA Sinking Fund Earnings	-	2,828.49
102XX	Investments - Cash Equivalent (SBA)		8,695.95
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year			70,558.35
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		590,231.74
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		2,828.49
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		460,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		141,500.00
	Other Services (Admin Charges - SBA)		256.18
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			<u>61,862.40</u>

**Community College Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014  
College of Central Florida**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	98,879.33	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	118.21	
68530	Interest		
42210	Revenue - License Tag Fees Appropriation (MVLRL)		97,985.44
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		1,012.10
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	3,168.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		3,168.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	100,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	12,500.00	
64500	SBA Sinking Fund Administration Fees	3,872.46	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		110,046.56
48100	SBA Sinking Fund Earnings	-	4.79
102XX	Investments - Cash Equivalent (SBA)		6,321.11
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</b>			
Beginning fund balance as provided in prior school year			10,558.19
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		110,046.56
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		4.79
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		100,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		12,500.00
	Other Services (Admin Charges - SBA)		3,872.46
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			4,237.08

**Community College Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014**

**Chipola College**

<b>Entries resulting from bond issuance and refunding:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b><u>Fund 210 Debt Service Advance Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	17,192.09	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	40.07	
68530	Interest		
42210	Revenue - License Tag Fees Appropriation (MVL R)		16,889.04
48100	Revenue - Interest and Dividends (Interest Earned on MVL R Withheld)		343.12
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	1,074.00	
42210	Revenue - License Tag Fees Appropriation (MVL R)		1,074.00
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	45,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	9,750.00	
64500	SBA Sinking Fund Administration Fees	3,569.57	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVL R)		53,636.96
48100	SBA Sinking Fund Earnings	-	2.33
102XX	Investments - Cash Equivalent (SBA)		4,680.28
To record debt service payments, MVL R withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year			8,667.69
Plus:			
Revenue - License Tag Fees Appropriation (MVL R)			53,636.96
Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)			2.33
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Payment of Debt Principle (SBE Capital Outlay Bonds)			45,000.00
Interest on Debt (SBE Capital Outlay Bonds)			9,750.00
Other Services (Admin Charges - SBA)			3,569.57
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>3,987.41</u>

**Community College Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014**

**Daytona State College**

<b>Entries resulting from bond issuance and refunding:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b><u>Fund 210 Debt Service Advance Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	97,130.79	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	331.34	
68530	Interest		
42210	Revenue - License Tag Fees Appropriation (MVLRL)		94,625.20
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		2,836.93
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	8,880.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		8,880.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	370,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	127,550.00	
64500	SBA Sinking Fund Administration Fees	3,913.05	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		488,494.80
48100	SBA Sinking Fund Earnings	-	21.24
102XX	Investments - Cash Equivalent (SBA)		12,947.01
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year			69,634.12
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		488,494.80
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		21.24
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		370,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		127,550.00
	Other Services (Admin Charges - SBA)		3,913.05
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			<u>56,687.11</u>

**Community College Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014**

**Florida Southwestern State College**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	92,884.22	
	Dues and Fees (Issuance costs - underwriter's discount)	223.20	
	Dues and Fees (Issuance costs - bond finance/admin charges)	323.71	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		80,000.00
	Premium on Sale of Refunding Bonds		12,836.91
	Accrued Interest Payable (Sinking Fund Accruals)		594.22
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	216,734.45	
	Dues and Fees (Issuance costs - underwriter's discount)	521.73	
	Dues and Fees (Issuance costs - bond finance/admin charges)	782.62	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		187,000.00
	Premium on Sale of Refunding Bonds		28,871.59
	Accrued Interest Payable (Sinking Fund Accruals)		2,167.21
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	52,557.20	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	173.73	
68530	Interest		
42210	Revenue - License Tag Fees Appropriation (MVLRL)		51,243.46
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		1,487.47
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	4,656.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		4,656.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	165,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	93,227.50	
64500	SBA Sinking Fund Administration Fees	9,959.61	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		254,500.54
48100	SBA Sinking Fund Earnings	-	11.07
102XX	Investments - Cash Equivalent (SBA)		13,675.50
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</b>			
Beginning fund balance as provided in prior school year			57,615.77
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		254,500.54
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		11.07
	Refunded bond proceeds		267,000.00
	Premium on refunded bonds		41,708.50
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		165,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		93,227.50
	Other Services (Admin Charges - SBA)		9,959.61
	Payments to refunded bonds escrow agent		92,884.22
	Dues and fees on refunded bonds (admin and underwriter fees)		1,851.26
	Discount on refunded bonds		-
Ending fund balance			<u>257,913.29</u>

**Community College Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014**

**Florida State College at Jacksonville**

<b>Entries resulting from bond issuance and refunding:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b><u>Fund 210 Debt Service Advance Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	274,903.07	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	622.16	
68530	Interest		
42210	Revenue - License Tag Fees Appropriation (MVLRL)		270,198.31
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		5,326.92
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	16,674.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		16,674.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	655,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	185,750.00	
64500	SBA Sinking Fund Administration Fees	357.95	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		824,727.69
48100	SBA Sinking Fund Earnings	-	9,569.00
102XX	Investments - Cash Equivalent (SBA)		6,811.26
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year			86,961.58
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		824,727.69
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		9,569.00
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		655,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		185,750.00
	Other Services (Admin Charges - SBA)		357.95
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			<u>80,150.32</u>

**Community College Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014  
Florida Keys Community College**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	13,330.37	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	26.64	
68530	Interest		
42210	Revenue - License Tag Fees Appropriation (MVLRL)		13,128.91
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		228.10
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	714.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		714.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	30,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	4,500.00	
64500	SBA Sinking Fund Administration Fees	2,440.55	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		33,757.09
48100	SBA Sinking Fund Earnings	-	1.47
102XX	Investments - Cash Equivalent (SBA)		3,181.99
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</b>			
Beginning fund balance as provided in prior school year			4,831.41
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		33,757.09
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		1.47
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		30,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		4,500.00
	Other Services (Admin Charges - SBA)		2,440.55
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			1,649.42

**Community College Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014  
Gulf Coast State College**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	33,865.55	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	96.49	
68530	Interest		
42210	Revenue - License Tag Fees Appropriation (MVLRL)		33,135.88
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		826.16
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	2,586.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		2,586.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	115,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	24,500.00	
64500	SBA Sinking Fund Administration Fees	11,109.61	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		136,678.12
48100	SBA Sinking Fund Earnings	-	5.94
102XX	Investments - Cash Equivalent (SBA)		13,925.55
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</b>			
Beginning fund balance as provided in prior school year			23,905.49
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		136,678.12
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		5.94
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		115,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		24,500.00
	Other Services (Admin Charges - SBA)		11,109.61
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			9,979.94

**Community College Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014**

**Hillsborough Community College**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	462,496.39	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	456.94	
68530	Interest		
42210	Revenue - License Tag Fees Appropriation (MVLRL)		459,041.04
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		3,912.29
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	12,246.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		12,246.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	260,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	91,500.00	
64500	SBA Sinking Fund Administration Fees	149.79	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		345,112.96
48100	SBA Sinking Fund Earnings	-	25,927.87
102XX	Investments - Cash Equivalent (SBA)	19,391.04	
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</b>			
Beginning fund balance as provided in prior school year			21,386.46
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		345,112.96
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		25,927.87
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		260,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		91,500.00
	Other Services (Admin Charges - SBA)		149.79
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			<u>40,777.50</u>

**Community College Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014  
Indian River State College**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	99,165.32	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	281.19	
68530	Interest		
42210	Revenue - License Tag Fees Appropriation (MVLRL)		97,038.95
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		2,407.56
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	7,536.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		7,536.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	305,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	100,350.00	
64500	SBA Sinking Fund Administration Fees	19,853.22	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		397,825.05
48100	SBA Sinking Fund Earnings	-	17.30
102XX	Investments - Cash Equivalent (SBA)		27,360.87
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</b>			
Beginning fund balance as provided in prior school year			71,671.67
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		397,825.05
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		17.30
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		305,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		100,350.00
	Other Services (Admin Charges - SBA)		19,853.22
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			44,310.80

**Community College Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014  
Florida Gateway College**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	83,491.21	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	47.24	
68530	Interest		
42210	Revenue - License Tag Fees Appropriation (MVLRL)		83,134.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		404.45
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	1,266.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		1,266.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		-
48100	SBA Sinking Fund Earnings	-	-
102XX	Investments - Cash Equivalent (SBA)	-	-
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</b>			
Beginning fund balance as provided in prior school year			-
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		-
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		-
	Interest on Debt (SBE Capital Outlay Bonds)		-
	Other Services (Admin Charges - SBA)		-
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			-

**Community College Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014  
Lake-Sumter State College**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	48,266.05	
	Due to Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	53.28	
68530	Interest		
42210	Revenue - License Tag Fees Appropriation (MVLRL)		47,863.12
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		456.21
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	1,428.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		1,428.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	35,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	11,750.00	
64500	SBA Sinking Fund Administration Fees	19.93	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		45,908.88
48100	SBA Sinking Fund Earnings	-	3,378.06
102XX	Investments - Cash Equivalent (SBA)	2,517.01	
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</b>			
Beginning fund balance as provided in prior school year			2,686.17
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		45,908.88
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		3,378.06
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		35,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		11,750.00
	Other Services (Admin Charges - SBA)		19.93
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			5,203.18

**Community College Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014**

**State College of Florida, Manatee-Sarasota**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	250,869.34	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	141.94	
68530	Interest		
42210	Revenue - License Tag Fees Appropriation (MVLRL)		249,796.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		1,215.28
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	3,804.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		3,804.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		-
48100	SBA Sinking Fund Earnings		-
102XX	Investments - Cash Equivalent (SBA)		-
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</b>			
Beginning fund balance as provided in prior school year			-
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		-
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		-
	Interest on Debt (SBE Capital Outlay Bonds)		-
	Other Services (Admin Charges - SBA)		-
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			-

**Community College Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014**

**Miami Dade College**

<b>Entries resulting from bond issuance and refunding:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b><u>Fund 210 Debt Service Advance Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	919,022.49	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	1,167.54	
68530	Interest		
42210	Revenue - License Tag Fees Appropriation (MVLRL)		910,193.67
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		9,996.36
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	31,290.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		31,290.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	1,080,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	91,000.00	
64500	SBA Sinking Fund Administration Fees	4,681.71	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		1,144,516.33
48100	SBA Sinking Fund Earnings	-	49.77
102XX	Investments - Cash Equivalent (SBA)		31,115.61
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year			54,681.33
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		1,144,516.33
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		49.77
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		1,080,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		91,000.00
	Other Services (Admin Charges - SBA)		4,681.71
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			<u>23,565.72</u>

**Community College Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014**

**North Florida Community College**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	44,171.21	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	24.99	
68530	Interest		
42210	Revenue - License Tag Fees Appropriation (MVLRL)		43,982.22
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		213.98
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	669.78	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		669.78
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		-
48100	SBA Sinking Fund Earnings		-
102XX	Investments - Cash Equivalent (SBA)		-
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</b>			
Beginning fund balance as provided in prior school year			-
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		-
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		-
	Interest on Debt (SBE Capital Outlay Bonds)		-
	Other Services (Admin Charges - SBA)		-
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			-

**Community College Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014  
Northwest Florida State College**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	228,339.59	
	Dues and Fees (Issuance costs - underwriter's discount)	549.63	
	Dues and Fees (Issuance costs - bond finance/admin charges)	824.47	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		197,000.00
	Premium on Sale of Refunding Bonds		30,387.10
	Accrued Interest Payable (Sinking Fund Accruals)		2,326.59
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	42,992.77	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	120.45	
68530	Interest		
42210	Revenue - License Tag Fees Appropriation (MVLRL)		42,081.96
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		1,031.26
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	3,228.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		3,228.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	150,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	23,556.25	
64500	SBA Sinking Fund Administration Fees	2,161.68	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		169,890.04
48100	SBA Sinking Fund Earnings	-	7.39
102XX	Investments - Cash Equivalent (SBA)		5,820.50
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</b>			
Beginning fund balance as provided in prior school year			14,600.63
Plus:			
Revenue - License Tag Fees Appropriation (MVLRL)			169,890.04
Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)			7.39
Refunded bond proceeds			197,000.00
Premium on refunded bonds			30,387.10
Less:			
Payment of Debt Principle (SBE Capital Outlay Bonds)			150,000.00
Interest on Debt (SBE Capital Outlay Bonds)			23,556.25
Other Services (Admin Charges - SBA)			2,161.68
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			1,374.10
Discount on refunded bonds			-
Ending fund balance			234,793.13

**Community College Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014  
Palm Beach State College**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	1,443,612.10	
	Dues and Fees (Issuance costs - underwriter's discount)	3,476.34	
	Dues and Fees (Issuance costs - bond finance/admin charges)	5,214.65	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		1,246,000.00
	Premium on Sale of Refunding Bonds		191,790.43
	Accrued Interest Payable (Sinking Fund Accruals)		14,512.66
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	259,377.14	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	389.55	
68530	Interest		
42210	Revenue - License Tag Fees Appropriation (MVLRL)		256,431.38
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		3,335.31
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	10,440.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		10,440.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	295,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	141,300.00	
64500	SBA Sinking Fund Administration Fees	3,690.01	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		429,128.62
48100	SBA Sinking Fund Earnings	-	18.66
102XX	Investments - Cash Equivalent (SBA)		10,842.73
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</b>			
Beginning fund balance as provided in prior school year			76,017.40
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		429,128.62
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		18.66
	Refunded bond proceeds		1,246,000.00
	Premium on refunded bonds		191,790.43
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		295,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		141,300.00
	Other Services (Admin Charges - SBA)		3,690.01
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		8,690.99
	Discount on refunded bonds		-
Ending fund balance			1,494,274.11

**Community College Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014**

**Pasco-Hernando Community College**

<b>Entries resulting from bond issuance and refunding:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b><u>Fund 210 Debt Service Advance Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	71,642.04	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	139.25	
68530	Interest		
42210	Revenue - License Tag Fees Appropriation (MVLRL)		70,589.01
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		1,192.28
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	3,732.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		3,732.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	80,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	96,400.00	
64500	SBA Sinking Fund Administration Fees	75.73	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		174,478.99
48100	SBA Sinking Fund Earnings	-	522.16
102XX	Investments - Cash Equivalent (SBA)		1,474.58
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year			48,446.85
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		174,478.99
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		522.16
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		80,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		96,400.00
	Other Services (Admin Charges - SBA)		75.73
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			<u>46,972.27</u>

**Community College Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014  
Pensacola State College**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	75,464.98	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	245.96	
68530	Interest		
42210	Revenue - License Tag Fees Appropriation (MVL R)		73,605.03
48100	Revenue - Interest and Dividends (Interest Earned on MVL R Withheld)		2,105.91
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	6,591.78	
42210	Revenue - License Tag Fees Appropriation (MVL R)		6,591.78
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	285,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	81,250.00	
64500	SBA Sinking Fund Administration Fees	155.93	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVL R)		359,255.19
48100	SBA Sinking Fund Earnings	-	4,187.44
102XX	Investments - Cash Equivalent (SBA)		2,963.30
To record debt service payments, MVL R withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</b>			
Beginning fund balance as provided in prior school year			38,053.39
Plus:			
	Revenue - License Tag Fees Appropriation (MVL R)		359,255.19
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		4,187.44
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		285,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		81,250.00
	Other Services (Admin Charges - SBA)		155.93
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			35,090.09

**Community College Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014**

**Polk State College**

<b>Entries resulting from bond issuance and refunding:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b><u>Fund 210 Debt Service Advance Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	183,155.65	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	171.27	
68530	Interest		
42210	Revenue - License Tag Fees Appropriation (MVLRL)		181,860.53
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		1,466.39
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	4,590.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		4,590.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	100,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	22,000.00	
64500	SBA Sinking Fund Administration Fees	498.50	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		119,549.47
48100	SBA Sinking Fund Earnings	-	5.20
102XX	Investments - Cash Equivalent (SBA)		2,943.83
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year			11,972.96
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		119,549.47
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		5.20
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		100,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		22,000.00
	Other Services (Admin Charges - SBA)		498.50
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			<u>9,029.13</u>

**Community College Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014  
St. Johns River State College**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	176,479.06	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	99.85	
68530	Interest		
42210	Revenue - License Tag Fees Appropriation (MVLRL)		175,724.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		854.91
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	2,676.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		2,676.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		-
48100	SBA Sinking Fund Earnings	-	
102XX	Investments - Cash Equivalent (SBA)	-	
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</b>			
Beginning fund balance as provided in prior school year			-
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		-
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		-
	Interest on Debt (SBE Capital Outlay Bonds)		-
	Other Services (Admin Charges - SBA)		-
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			-

**Community College Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014  
St. Petersburg College**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	158,664.93	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	383.73	
68530	Interest		
42210	Revenue - License Tag Fees Appropriation (MVLRL)		155,763.18
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		3,285.48
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	10,284.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		10,284.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	375,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	153,675.00	
64500	SBA Sinking Fund Administration Fees	2,950.60	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		519,552.82
48100	SBA Sinking Fund Earnings	-	22.59
102XX	Investments - Cash Equivalent (SBA)		12,050.19
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</b>			
Beginning fund balance as provided in prior school year			81,812.27
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		519,552.82
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		22.59
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		375,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		153,675.00
	Other Services (Admin Charges - SBA)		2,950.60
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			69,762.08

**Community College Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014**

**Santa Fe College**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	152,155.10	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	246.27	
68530	Interest		
42210	Revenue - License Tag Fees Appropriation (MVL R)		150,292.84
48100	Revenue - Interest and Dividends (Interest Earned on MVL R Withheld)		2,108.53
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	6,600.00	
42210	Revenue - License Tag Fees Appropriation (MVL R)		6,600.00
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	260,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	29,500.00	
64500	SBA Sinking Fund Administration Fees	5,360.17	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVL R)		283,107.16
48100	SBA Sinking Fund Earnings	-	12.31
102XX	Investments - Cash Equivalent (SBA)		11,740.70
To record debt service payments, MVL R withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</b>			
Beginning fund balance as provided in prior school year			21,243.75
Plus:			
	Revenue - License Tag Fees Appropriation (MVL R)		283,107.16
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		12.31
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		260,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		29,500.00
	Other Services (Admin Charges - SBA)		5,360.17
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			<u>9,503.05</u>

**Community College Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014**

**Seminole State College of Florida**

<b>Entries resulting from bond issuance and refunding:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b><u>Fund 210 Debt Service Advance Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	171,250.79	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	295.52	
68530	Interest		
42210	Revenue - License Tag Fees Appropriation (MVLRL)		169,016.07
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		2,530.24
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	7,920.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		7,920.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	280,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	77,830.00	
64500	SBA Sinking Fund Administration Fees	7,293.24	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		351,063.93
48100	SBA Sinking Fund Earnings	-	15.27
102XX	Investments - Cash Equivalent (SBA)		14,044.04
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year			47,638.31
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		351,063.93
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		15.27
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		280,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		77,830.00
	Other Services (Admin Charges - SBA)		7,293.24
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			<u>33,594.27</u>

**Community College Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014  
South Florida State College**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	69,641.97	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	39.40	
68530	Interest		
42210	Revenue - License Tag Fees Appropriation (MVLRL)		69,344.00
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		337.37
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	1,056.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		1,056.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	-	
68530	Interest on Debt (SBE Capital Outlay Bonds)	-	
64500	SBA Sinking Fund Administration Fees	-	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		-
48100	SBA Sinking Fund Earnings	-	
102XX	Investments - Cash Equivalent (SBA)	-	
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</b>			
Beginning fund balance as provided in prior school year			-
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		-
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		-
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		-
	Interest on Debt (SBE Capital Outlay Bonds)		-
	Other Services (Admin Charges - SBA)		-
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			-

**Community College Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014  
Tallahassee Community College**

<b>Entries resulting from bond issuance and refunding:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b>Fund 210 Debt Service Current Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b>Fund 210 Debt Service Advance Bond Refunding</b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<u>Debit</u>	<u>Credit</u>
<b>Fund 7 - Unexpended Plant</b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	92,652.41	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	270.45	
68530	Interest		
42210	Revenue - License Tag Fees Appropriation (MVL R)		90,607.31
48100	Revenue - Interest and Dividends (Interest Earned on MVL R Withheld)		2,315.55
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b>Fund 1 - Current Funds - Unrestricted</b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	7,248.00	
42210	Revenue - License Tag Fees Appropriation (MVL R)		7,248.00
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b>Fund 8 - Retirement of Indebtedness</b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	230,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	160,937.50	
64500	SBA Sinking Fund Administration Fees	16,631.11	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVL R)		385,344.69
48100	SBA Sinking Fund Earnings	-	16.76
102XX	Investments - Cash Equivalent (SBA)		22,207.16
To record debt service payments, MVL R withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</b>			
Beginning fund balance as provided in prior school year			98,631.48
Plus:			
	Revenue - License Tag Fees Appropriation (MVL R)		385,344.69
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		16.76
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)	230,000.00	
	Interest on Debt (SBE Capital Outlay Bonds)	160,937.50	
	Other Services (Admin Charges - SBA)	16,631.11	
	Payments to refunded bonds escrow agent	-	
	Dues and fees on refunded bonds (admin and underwriter fees)	-	
	Discount on refunded bonds	-	
Ending fund balance			76,424.32

**Community College Annual Financial Report CO&DS Entries  
For Fiscal Year 2013-2014**

**Valencia College**

<b>Entries resulting from bond issuance and refunding:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Sale of Bonds	-	
	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
No new money bond issues for the 2013-2014 fiscal year.			
<b><u>Fund 210 Debt Service Current Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
	Payments to Refunded Bond Escrow Agent	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2004-A due from 1/1/2015 through 1/1/2024.			
<b><u>Fund 210 Debt Service Advance Bond Refunding</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash with Fiscal/Service Agents	-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2014-A to refund callable portion of Series 2005-A new money only due from 1/1/2016 through 1/1/2025.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
	Cash	-	
	Accrued Interest Payable		-
No accrued interest for the 2013-2014 fiscal year.			
<b>Year-end entries:</b>		<b><u>Debit</u></b>	<b><u>Credit</u></b>
<b><u>Fund 7 - Unexpended Plant</u></b>			
<u>Account #</u>	<u>Description</u>		
10100	Cash - Cash Disbursements	369,270.50	
	Due from Other Agencies	-	
64500	Other Services (Admin Charges - State Treasury)	612.09	
68530	Interest		
42210	Revenue - License Tag Fees Appropriation (MVLRL)		364,641.93
48100	Revenue - Interest and Dividends (Interest Earned on MVLRL Withheld)		5,240.66
To record CO&DS disbursements, investment earnings, and treasury fees.			
<b><u>Fund 1 - Current Funds - Unrestricted</u></b>			
<u>Account #</u>	<u>Description</u>		
64500	Other Services (Admin Charges - DOE)	16,404.00	
42210	Revenue - License Tag Fees Appropriation (MVLRL)		16,404.00
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<b><u>Fund 8 - Retirement of Indebtedness</u></b>			
<u>Account #</u>	<u>Description</u>		
69000	Payment of Debt Principle (SBE Capital Outlay Bonds)	490,000.00	
68530	Interest on Debt (SBE Capital Outlay Bonds)	234,525.00	
64500	SBA Sinking Fund Administration Fees	309.27	
	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
42210	Revenue - License Tag Fees Appropriation (MVLRL)		712,554.07
48100	SBA Sinking Fund Earnings	-	3,749.99
102XX	Investments - Cash Equivalent (SBA)		8,530.21
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<b><u>Reconciliation of activity in Fund 8 - Retirement of Indebtedness:</u></b>			
Beginning fund balance as provided in prior school year			116,696.52
Plus:			
	Revenue - License Tag Fees Appropriation (MVLRL)		712,554.07
	Revenue - Interest and Dividends (SBA Sinking Fund Interest Earnings)		3,749.99
	Refunded bond proceeds		-
	Premium on refunded bonds		-
Less:			
	Payment of Debt Principle (SBE Capital Outlay Bonds)		490,000.00
	Interest on Debt (SBE Capital Outlay Bonds)		234,525.00
	Other Services (Admin Charges - SBA)		309.27
	Payments to refunded bonds escrow agent		-
	Dues and fees on refunded bonds (admin and underwriter fees)		-
	Discount on refunded bonds		-
Ending fund balance			<u>108,166.31</u>