Alachua County School District

Entries resul	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2015-2016 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	Description		
9299/790 9200/730	Miscellaneous - Principal/Interest- Current Refunding 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 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
	funding for the 2015-2016 fiscal year.		
	bt Service Advance Bond Refunding		
<u>Account #</u> 1114	Description Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3299/892 3715	Sale of Refunding Bonds	-	-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced	refunding for the 2015-2016 fiscal year.		
	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX 2210	Cash Accrued Interest Payable	-	
	nterest for the 2015-2016 fiscal year		-
Year-end ent		Debit	Credit
	nes: pital Projects, CO&DS	DEDIL	Great
Account #			
<u>Account #</u> 11XX	Cash	310,333.91	
1220	Due from Other Agencies	7,068.76	
9200/730	Dues and Fees (Administrative expense)	766.69	
	Interest		
9200/710	Interest Deferred Revenues - Unavailable		7,068.76
9200/710 2632 3321	Deferred Revenues - Unavailable CO&DS Distributed		308,929.97
9200/710 2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS		308,929.97
9200/710 2632 3321 3325 To record CC	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees.		308,929.97
9200/710 2632 3321 3325 To record CC 2632	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	25,103.28	308,929.97 2,170.63
9200/710 2632 3321 3325 To record CC 2632 3321	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees.		308,929.97 2,170.63 24,096.92
9200/710 2632 3321 3325 To record CC 2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed		308,929.97 2,170.63 24,096.92
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund		308,929.97 2,170.63 24,096.92
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account #	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description	25,103.28	308,929.97 2,170.63 24,096.92
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund		308,929.97 2,170.63 24,096.92 1,006.36
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS V&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as	25,103.28	308,929.97 2,170.63 24,096.92 1,006.36
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	25,103.28	308,929.97 2,170.63 24,096.92 1,006.36
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed Co&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed Co&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed Co&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed Co&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed Co&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed Co&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed Co&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed Co&DS Co&DS Withheld for Administration Interest on Undistributed Co&DS Co&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBE/COBI Bonds	25,103.28	308,929.97 2,170.63 24,096.92 1,006.36
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account #	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest ON Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest ON Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest ON Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest ON Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest ON Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest ON Undistributed CO&DS Description Description Description	25,103.28 15,942.78	308,929.97 2,170.63 24,096.92 1,006.36
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed Co&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed Co&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed Co&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed Co&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed Co&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed Co&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed Co&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed Co&DS Co&DS Withheld for Administration Interest on Undistributed Co&DS Co&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBE/COBI Bonds	25,103.28	308,929.97 2,170.63 24,096.92 1,006.36
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 9200/720 9200/730	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	25,103.28 15,942.78 669,000.00 65,994.88 221.41	308,929.97 2,170.63 24,096.92 1,006.36
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/730 3200/730	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	25,103.28 15,942.78 669,000.00 65,994.88	308,929.97 2,170.63 24,096.92 1,006.36
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 2210	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	25,103.28 15,942.78 669,000.00 65,994.88 221.41	308,929.97 2,170.63 24,096.92 1,006.36
9200/710 2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 9200/761 9210 1114 3322	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS V&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	25,103.28 15,942.78 669,000.00 65,994.88 221.41	308,929.97 2,170.63 24,096.92 1,006.36 15,942.78
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>Interest on Undistributed CO&DS</u> Deferred Revenues - Unavailable, CO&DS disbursements, and <u>Interest on Undistributed CO&DS</u> Deferred Revenues - Unavailable, CO&DS disbursements, and <u>Interest Fund</u> <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. <u>Interest</u> <u>SBA Sinking Fund Administration Fees</u> Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	25,103.28 15,942.78 669,000.00 65,994.88 221.41	308,929.97 2,170.63 24,096.92 1,006.36 15,942.78 713,291.75 135.65
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/720 3200/761 32200710 32200761 32200710	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS V&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	25,103.28 15,942.78 669,000.00 65,994.88 221.41	308,929.97 2,170.63 24,096.92 1,006.36 15,942.78 713,291.75 135.69
3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record CY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/730 3200/761 2210 1114 3322 3326 11XX To record det earnings, rela	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS V&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year	25,103.28 15,942.78 669,000.00 65,994.88 221.41	308,929.97 2,170.63 24,096.92 1,006.36 15,942.78 713,291.75 135.65
3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record CY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/730 3200/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refut	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	25,103.28 15,942.78 669,000.00 65,994.88 221.41	308,929.97 2,170.63 24,096.92 1,006.36 15,942.78 713,291.75 135.65
9200/710 2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/761 2210 1114 3322 3200/761 2210 1114 3322 To record def actional sectors advance refut agent.	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest Pund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment the fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	25,103.28 15,942.78 669,000.00 65,994.88 221.41	308,929.97 2,170.63 24,096.92 1,006.36 15,942.78 713,291.75 135.65
2200/710 2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/730 3200/761 2210 1114 3326 3326 To record del aarnings, rela advance refutu agent. Reconciliation	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	25,103.28 15,942.78 669,000.00 65,994.88 221.41	308,929,97 2,170.63 24,096.92 1,006.36 15,942.78 713,291.75 135.66 21,788.85
9200/710 2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/720 9200/761 2210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 1114 3326 1114 114 1114	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment the fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	25,103.28 15,942.78 669,000.00 65,994.88 221.41	308,929.97 2,170.63 24,096.92 1,006.36 15,942.78 713,291.75 135.69 21,788.85
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 9200/761 9200/761 9200/761 9210 1114 3322 3326 1114 3326 1114 3322 3326 1114 3326 1128 1017 1	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: M balance as provided in prior school year withheld	25,103.28 15,942.78 669,000.00 65,994.88 221.41	308,929.97 2,170.63 24,096.92 1,006.36 15,942.78 713,291.75 135.69 21,788.85 36,125.90 713,291.75
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 3322 3326 1114 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 1114 3326 1114 114	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow model and the service in prior school year withheld terest (revenue on withheld MVLR)	25,103.28 15,942.78 669,000.00 65,994.88 221.41	308,929.97 2,170.63 24,096.92 1,006.36 15,942.78 713,291.75 135.69 21,788.85 36,125.90 713,291.75
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/720 9200/761 2210 1114 3322 3326 11XX To record def earnings, rela advance refun agent. Reconciliation Beginning fur Plus: CO&DS Bond int Refunde	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: M balance as provided in prior school year withheld	25,103.28 15,942.78 669,000.00 65,994.88 221.41	308,929.97 2,170.63 24,096.92 1,006.36 15,942.78 713,291.75 135.69 21,788.85 36,125.90 713,291.75
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/761 3210 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 Seginning fur Plus: CO&DS Bond int Refunde Premiun Refunde Premiun Less:	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 08DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment the fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow bt of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld therest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds	25,103.28 15,942.78 669,000.00 65,994.88 221.41	308,929.97 2,170.63 24,096.92 1,006.36 15,942.78 713,291.75 135.69 21,788.85 21,788.85 36,125.90 713,291.75 135.69
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/761 3200/761 3200/761 3220 3200/761 32210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 3327 To record def earnings, rela advance refut agent. CO&DS Bond int Refunde Premiun Less: Principa	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: di balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments	25,103.28 15,942.78 669,000.00 65,994.88 221.41	308,929.97 2,170.63 24,096.92 1,006.36 15,942.78 713,291.75 135.69 21,788.85 21,788.85 36,125.90 713,291.75 135.69 -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 9200/710 9200/761 9200/710 9200/761	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 08DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment the fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow bt of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld therest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds	25,103.28 15,942.78 669,000.00 65,994.88 221.41	308,929.97 2,170.63 24,096.92 1,006.36 15,942.78 713,291.75 135.69 21,788.85 21,788.85 36,125.90 713,291.75 135.69 - - 669,000.00 65,994.88
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 3322 3326 1114 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 1114 3326 1114 1114 3326 1114 1114 3326 1114 114 1114	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow bn of activity in fund 210, Debt Service: d balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments expenditure di fees (fees on bond interest above) ts to refunded bonds escrow agent	25,103.28 15,942.78 669,000.00 65,994.88 221.41	308,929.97 2,170.63 24,096.92 1,006.36 15,942.78 713,291.75 135.69 21,788.85 21,788.85 36,125.90 713,291.75 135.69 - - 669,000.00 65,994.88
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record def earnings, rela advance refut agent. Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde Premiun Less: Principa Interest Dues an Paymen Dues an	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 08DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) d bond proceeds n on refunded bonds I payments expenditure d fees (fees on bond interest above)	25,103.28 15,942.78 669,000.00 65,994.88 221.41	7,068.76 308,929.97 2,170.63 24,096.92 1,006.36 15,942.78 713,291.75 135.69 21,788.85 21,788.85 36,125.90 713,291.75 135.69 - - - - - - - - - - - - - - - - - - -

Baker County School District

Entries resu	ting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2015-2016 fiscal year.		-
	bt Service Current Bond Refunding		
Account #	Description		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 3322	Premium on Sale of Refunding Bonds CO&DS Withheld for SBE/COBI Bonds		-
5522	COADS Withheid for SBE/COBI Bonds		-
No current re	funding for the 2015-2016 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	Accorded interest in dyable (clinking i und Accordats)		-
No advanced	refunding for the 2015-2016 fiscal year.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX 2210	Cash	-	
	Accrued Interest Payable terest for the 2015-2016 fiscal year		-
	•	.	
Year-end ent		<u>Debit</u>	Credit
	pital Projects, CO&DS		
<u>Account #</u> 11XX	<u>Description</u> Cash	93,404.80	
	Due from Other Agencies		
1220		1,113.90	
9200/730	Dues and Fees (Administrative expense)	120.82	
9200/730 9200/710	Dues and Fees (Administrative expense) Interest	,	1 113 90
9200/730	Dues and Fees (Administrative expense)	,	
9200/730 9200/710 2632 3321 3325	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS	,	93,183.56
9200/730 9200/710 2632 3321 3325	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed	,	93,183.56
9200/730 9200/710 2632 3321 3325	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS	,	93,183.56
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	120.82	93,183.56 342.06 8,917.89
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	120.82	93,183.56 342.06 8,917.89
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	120.82	93,183.56 342.06 8,917.89
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund	120.82	93,183.56 342.06 8,917.89
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account #	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	120.82	93,183.56 342.06 8,917.89
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Enterest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Enterest Fund Description Professional and Technical Services CO&DS Withheld for Administration	9,076.47	93,183.56 342.06 8,917.89 158.58
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as	9,076.47	93,183.56 342.06 8,917.89 158.58
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration oounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	9,076.47	93,183.56 342.06 8,917.89 158.58
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am porvided in A Fund 210 De	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rtick XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds	9,076.47	93,183.56 342.06 8,917.89 158.58
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account #	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration oounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	9,076.47	93,183.56 342.06 8,917.89 158.58
9200/730 9200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 9200/710 9200/720	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest	9,076.47 2,512.29 67,000.00 4,916.73	93,183.56 342.06 8,917.89 158.58
9200/730 9200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am porvided in A Fund 210 De Account # 3200/710 9200/720 9200/730	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	120.82 9,076.47 2,512.29 67,000.00 4,916.73 21.67	93,183.56 342.06 8,917.89 158.58
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 200/710 9200/720 9200/730 9200/761	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest	9,076.47 2,512.29 67,000.00 4,916.73	93,183.56 342.06 8,917.89 158.58
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	120.82 9,076.47 2,512.29 67,000.00 4,916.73 21.67	93,183.56 342.06 8,917.89 158.58 2,512.29
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 92200 1114 3322	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	120.82 9,076.47 2,512.29 67,000.00 4,916.73 21.67	93,183.56 342.06 8,917.85 158.58 2,512.29
2200/730 2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am brovided in A Fund 210 De Account # 2200/710 3200/720 3200/761 2210	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	120.82 9,076.47 2,512.29 67,000.00 4,916.73 21.67	93,183.56 342.06 8,917.89 158.58 2,512.29 69,810.98 13.28
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 9200/761 9200/761 9200/761 92200710 9200/761 92200/761 92200/730 9200/761 92200/761	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration oounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings CO&DS Withheld for SBE/COBI Bonds	120.82 9,076.47 2,512.29 67,000.00 4,916.73 21.67	1,113.90 93,183.56 342.06 8,917.89 158.58 2,512.29 69,810.98 13.28 2,114.14
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, relational second sec	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year<	120.82 9,076.47 2,512.29 67,000.00 4,916.73 21.67	93,183.56 342.06 8,917.89 158.58 2,512.29 69,810.98 13.28
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 1114 3322 3326 111X	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	120.82 9,076.47 2,512.29 67,000.00 4,916.73 21.67	93,183.56 342.06 8,917.89 158.58 2,512.29 69,810.98 13.28
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/710 9000/710 9000/710 9000/710 9000/710 9000/710 9000/710 9000/710 9000/710 9000/710 9000/710 9000/710 9000/710 9000/710 9000/7	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year<	120.82 9,076.47 2,512.29 67,000.00 4,916.73 21.67	93,183.56 342.06 8,917.89 158.58 2,512.29 69,810.98 13.28
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 111X To record del earnings, rela advance refut agent.	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year<	120.82 9,076.47 2,512.29 67,000.00 4,916.73 21.67	93,183.56 342.06 8,917.89 158.58 2,512.29 69,810.98 13.28
2200/730 2200/730 2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/761 2210 1114 3322 3200/761 2210 1114 3322 3326 111X To record del earnings, rela advance refut agent. Beginning fur	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year </td <td>120.82 9,076.47 2,512.29 67,000.00 4,916.73 21.67</td> <td>93,183.56 342.06 8,917.89 158.58 2,512.29 69,810.98 13.28 2,114.14</td>	120.82 9,076.47 2,512.29 67,000.00 4,916.73 21.67	93,183.56 342.06 8,917.89 158.58 2,512.29 69,810.98 13.28 2,114.14
2200/730 2200/730 2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3223 To record am provided in A Fund 210 De Account # 3200/761 3200/761 32210 1114 3322 3326 11XX To record del aarnings, rela advance refua agent. Reconciliatic Beginning fur Plus:	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment tted fees, reversal of accrued interest, and transfer of prior year<	120.82 9,076.47 2,512.29 67,000.00 4,916.73 21.67	93,183.56 342.06 8,917.89 158.58 2,512.29 69,810.98 13.28 2,114.14 2,743.70
2200/730 2200/730 2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 200/710 200/720 3200/720 3200/761 2210 1114 3322 3326 11XX To record del aarnings, rela advance refut agent. Reconciliatic Beginning fur Plus: CO&DS	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 2&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	120.82 9,076.47 2,512.29 67,000.00 4,916.73 21.67	93,183.56 342.06 8,917.89 158.58 2,512.29 69,810.98 13.28 2,114.14 2,743.70 69,810.98
2200/730 2200/730 2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 200/710 200/710 200/710 200/761 2210 1114 3322 3326 11XX To record del aarnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 08DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow	120.82 9,076.47 2,512.29 67,000.00 4,916.73 21.67	93,183.56 342.06 8,917.89 158.58 2,512.29 69,810.98 13.28 2,114.14 2,743.70 69,810.98
2200/730 2200/730 2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY <u>Fund 100 Ge</u> <u>Account #</u> 2200/310 3323 To record am provided in A <u>Fund 210 De</u> <u>Account #</u> 2200/710 3200/761 2210 1114 3322 3326 111XX To record del aarnings, rela advance refuu agent. <u>Reconciliatic</u> Beginning fur Plus: CO&DS Bond int Refunde Premiun	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ited fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	120.82 9,076.47 2,512.29 67,000.00 4,916.73 21.67	93,183.56 342.06 8,917.86 158.56 2,512.29 69,810.96 13.26 2,114.14 2,743.70 69,810.96
2200/730 2200/730 2200/710 2632 23321 23325 To record CC 2632 23321 2325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/761 2210 1114 3326 3200/761 2210 1114 3322 3320 70 record del advance refut advance refut advance refut agent. Reconciliation Beginning fur Plus: CO&DS Bond int Refunde Premiun Refunde Premiun Less:	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 08DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow	120.82 9,076.47 2,512.29 67,000.00 4,916.73 21.67	93,183.56 342.06 8,917.89 158.58 2,512.29 69,810.98 13.28 2,114.14 2,743.70 69,810.98 13.28 13.28
2200/730 2200/730 2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3223 To record am provided in A Fund 210 De Account # 2200/710 3220/761 2210 1114 3326 11XX To record del aarnings, rela advance refua 3226 11XX To record del aarnings, rela advance refua agent. Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde Premiun Less: Principa Interest	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS WDS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds	120.82 9,076.47 2,512.29 67,000.00 4,916.73 21.67	93,183.56 342.06 8,917.89 158.58 2,512.29 69,810.98 13.28 2,114.14 2,743.70 69,810.98 13.28 - - 67,000.00 4,916.73
2200/730 2200/730 2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 2200/720 2200/720 2200/761 2210 1114 3322 3326 11XX To record del advance refui advance refui adva	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS MOS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) d balance as provided in prior school year withheld terest (revenue on withheld MVLR) d bond proceeds n on refunded bonds I payments expenditure d fees (fees on bond interest above)	120.82 9,076.47 2,512.29 67,000.00 4,916.73 21.67	93,183.56 342.06 8,917.89 158.58 2,512.29 69,810.98 13.28 2,114.14 2,743.70 69,810.98 13.28 - - 67,000.00 4,916.73
2200/730 2200/730 2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 2200/720 3200/720 3200/761 2210 1114 3322 3326 11XX To record del advance refui 23326 11XX To record del advance refui 23326 11XX To record del advance refui 3326 11XX To record del barnings, rela advance refui 3326 11XX To record del barnings, rela advance refui 3326 11XX To record del barnings, rela advance refui agent. Reconciliatio Beginning fur Plus: CO&DS Bond int Refunde Premiun Less: Principaa Interest Dues ar Paymen	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - O&DS disbursements, and <u>meral Fund</u> <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld terest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds I payments expenditure di fees (fees on bond interest above) ts to refunded bonds escrow agent	120.82 9,076.47 2,512.29 67,000.00 4,916.73 21.67	93,183.56 342.06 8,917.89 158.58 2,512.29 69,810.98 13.28
2200/730 2200/730 2321 23321 23325 To record CC 2632 23321 2325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am brovided in A Fund 210 De Account # 2200/710 200/720 200/720 200/761 2210 1114 3322 3326 11XX To record del advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond int Refunde Premiun Less: Principa Interest Dues ar Paymen Dues ar	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow model of activity in fund 210, Debt Service: d balance as provided in prior school year withheld terest (revenue on withheld MVLR) d bond proceeds in on refunded bonds I payments expenditure d fees on bond interest above) ts to refunded bonds (admin and underwriter fees) t on refunded bonds t on refunded bonds (admin and underwriter fees) t on refunded bonds	120.82 9,076.47 2,512.29 67,000.00 4,916.73 21.67	93,183.56 342.06 8,917.89 158.58 2,512.29 2,512.29 69,810.98 13.28 2,114.14 2,743.70 69,810.98 13.28 - - 67,000.00 4,916.73

Bay County School District

Entries resul			
	ting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2015-2016 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	Description		
9299/790 9200/730	Miscellaneous - Principal/Interest- Current Refunding 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 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
	funding for the 2015-2016 fiscal year.		
	bt Service Advance Bond Refunding		
Account # 1114	Description 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 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced	refunding for the 2015-2016 fiscal year.		
	. .		
Account #	bt Service, SBE/COBI Bonds Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	terest for the 2015-2016 fiscal year		
Year-end ent	ries:	Debit	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description	040 000 04	
11XX 1220	Cash Due from Other Agencies	219,302.31 6,528.36	
9200/730	Dues and Fees (Administrative expense)	708.08	
	Interest		
9200/710			
2632	Deferred Revenues - Unavailable		6,528.36 218 005 70
			6,528.36 218,005.70 2,004.69
2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed		218,005.70
2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS	28,917.57	218,005.70
2632 3321 3325 To record CC 2632 3321	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	28,917.57	218,005.70 2,004.69 27,988.14
2632 3321 3325 To record CC 2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	28,917.57	218,005.70 2,004.69
2632 3321 3325 To record CC 2632 3321 3325 To record PY	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	28,917.57	218,005.70 2,004.69 27,988.14
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund	28,917.57	218,005.70 2,004.69 27,988.14
2632 3321 3325 To record CC 2632 3321 3325 To record PY	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	28,917.57 14,723.97	218,005.70 2,004.69 27,988.14
2632 3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration		218,005.70 2,004.69 27,988.14
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>neral Fund</u> <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as		218,005.70 2,004.69 27,988.14 929.43
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>neral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution.		218,005.70 2,004.69 27,988.14 929.43
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in Ar Fund 210 De	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds		218,005.70 2,004.69 27,988.14 929.43
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>neral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution.		218,005.70 2,004.69 27,988.14 929.43
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in Ar Fund 210 De Account # 9200/710 9200/720	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest	14,723.97 615,000.00 112,088.76	218,005.70 2,004.69 27,988.14 929.43
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in Ai Fund 210 De Account # 9200/710 9200/720 9200/730	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees	14,723.97 615,000.00	218,005.70 2,004.69 27,988.14 929.43
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in Ar Fund 210 De Account # 9200/710 9200/720	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest	14,723.97 615,000.00 112,088.76 218.33	218,005.70 2,004.69 27,988.14 929.43
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in An Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	14,723.97 615,000.00 112,088.76 218.33	218,005.70 2,004.69 27,988.14 929.43 14,723.97
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in Ai Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	14,723.97 615,000.00 112,088.76 218.33	218,005.70 2,004.69 27,988.14 929.43
2632 3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in Ai Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	14,723.97 615,000.00 112,088.76 218.33	218,005.70 2,004.69 27,988.14 929.43 14,723.97
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in An Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record det	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	14,723.97 615,000.00 112,088.76 218.33	218,005.70 2,004.69 27,988.14 929.43 14,723.97
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in Ar Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record det earnings, rela	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash et service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year <td>14,723.97 615,000.00 112,088.76 218.33</td> <td>218,005.70 2,004.69 27,988.14 929.43 14,723.97</td>	14,723.97 615,000.00 112,088.76 218.33	218,005.70 2,004.69 27,988.14 929.43 14,723.97
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in Ar Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record det earnings, rela	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	14,723.97 615,000.00 112,088.76 218.33	218,005.70 2,004.69 27,988.14 929.43 14,723.97
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in Ai Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refur agent.	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year houng cash with fiscal agent to payments of refunded bonds escrow	14,723.97 615,000.00 112,088.76 218.33	218,005.70 2,004.69 27,988.14 929.43 14,723.97
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in Ai Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refur agent. <u>Reconciliation</u>	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year hding cash with fiscal agent to payments of refunded bonds escrow	14,723.97 615,000.00 112,088.76 218.33	218,005.70 2,004.69 27,988.14 929.43 14,723.97 14,723.97 703,347.50 133.80 23,825.79
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in Ai Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refur agent. <u>Reconciliation</u>	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year houng cash with fiscal agent to payments of refunded bonds escrow	14,723.97 615,000.00 112,088.76 218.33	218,005.70 2,004.69 27,988.14 929.43 14,723.97
2632 3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in An Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record det earnings, relation and the second s	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	14,723.97 615,000.00 112,088.76 218.33	218,005.70 2,004.69 27,988.14 929.43 14,723.97 14,723.97 703,347.50 133.80 23,825.79 60,808.62 703,347.50
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in Ar Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refur agent. Beginning fun Plus: CO&DS Bond int	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS B&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash at service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow for of activity in fund 210, Debt Service: d balance as provided in prior school year withheld erest (revenue on withheld MVLR)	14,723.97 615,000.00 112,088.76 218.33	218,005.70 2,004.69 27,988.14 929.43 14,723.97 703,347.50 133.80 23,825.79 60,808.62
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in Au Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refur agent. Reconciliation Plus: CO&DS Bond int Refunde	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	14,723.97 615,000.00 112,088.76 218.33	218,005.70 2,004.69 27,988.14 929.43 14,723.97 703,347.50 133.80 23,825.79 60,808.62 703,347.50
2632 3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in Ai Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/740	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS B&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration oounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow or of activity in fund 210, Debt Service: d balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds	14,723.97 615,000.00 112,088.76 218.33	218,005.70 2,004.69 27,988.14 929.43 14,723.97 14,723.97 703,347.50 133.80 23,825.79 60,808.62 703,347.50 133.80 -
2632 3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in Ai Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refur agent. <u>Reconciliation</u> Beginning fun Plus: CO&DS Bond int Refunde Premiun Less: Principal	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS ReDS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow m of activity in fund 210, Debt Service: d balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds Payments	14,723.97 615,000.00 112,088.76 218.33	218,005.70 2,004.69 27,988.14 929.43 14,723.97 703,347.50 133.80 23,825.79 60,808.62 703,347.50 133.80 - - 615,000.00
2632 3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in An Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refur agent. <u>Reconciliation</u> Beginning fun Plus: CO&DS Bond int Refunde Premiun Less: Principal Interest	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS B&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration oounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow or of activity in fund 210, Debt Service: d balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds	14,723.97 615,000.00 112,088.76 218.33	218,005.70 2,004.69 27,988.14 929.43 14,723.97 14,723.97 703,347.50 133.80 23,825.79 60,808.62 703,347.50 133.80 -
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in Ar Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refur agent. Reconciliation Beginning fum Plus: CO&DS Bond int Refunde Premium Less: Principaa Interest Dues an Paymen	Deferred Revenues - Unavailable CQ&DS Distributed Interest on Undistributed CO&DS %DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CQ&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CQ&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year vding cash with fiscal agent to payments of refunded bonds escrow mod activity in fund 210, Debt Service: d balance	14,723.97 615,000.00 112,088.76 218.33	218,005.70 2,004.69 27,988.14 929.43 14,723.97 703,347.50 133.80 23,825.79 60,808.62 703,347.50 133.80 - - 615,000.00 112,088.76
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in Ar Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refur agent. Reconciliation Plus: CO&DS Bond int Refunde Premium Less: Principal Interest Dues an Paymen Dues an	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS (%DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration oounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year rding cash with fiscal agent to payments of refunded bonds escrow vin of activity in fund 210, Debt Service: d balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds I payments expenditure d fees (fees on bond interest above)	14,723.97 615,000.00 112,088.76 218.33	218,005.70 2,004.69 27,988.14 929.43 14,723.97 703,347.50 133.80 23,825.79 60,808.62 703,347.50 133.80 - - 615,000.00 112,088.76
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in Ar Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refur agent. Reconciliation Plus: CO&DS Bond int Refunde Premium Less: Principal Interest Dues an Paymen Dues an	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS %BDS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash et service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld erest (revenue on withheld MVLR)	14,723.97 615,000.00 112,088.76 218.33	218,005.70 2,004.69 27,988.14 929.43 14,723.97 703,347.50 133.80 23,825.79 60,808.62 703,347.50 133.80 - - 615,000.00 112,088.76

Bradford County School District

	Bradford County School District		
Entries resul	Iting from bond issuance and refunding:	Debit	<u>Credit</u>
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) 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		-
	ey bond issues for the 2015-2016 fiscal year.		
	bt Service Current Bond Refunding		
<u>Account #</u> 9299/790	Description Miscellaneous - Principal/Interest- Current Refunding	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
	funding for the 2015-2016 fiscal year.		
	bt Service Advance Bond Refunding		
<u>Account #</u> 1114	Description 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 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	refunding for the 2015-2016 fiscal year.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX 2210	Cash Accrued Interest Payable	-	_
	nterest for the 2015-2016 fiscal year		
Year-end ent	tion	Dehit	Cradit
		<u>Debit</u>	<u>Credit</u>
	pital Projects, CO&DS		
Account # 11XX	<u>Description</u> Cash	133,276.35	
1220	Due from Other Agencies	926.67	
9200/730	Dues and Fees (Administrative expense)	100.51	
9200/710	Interest Deferred Revenues - Unavailable		026.67
9200/710 2632 3321	Deferred Revenues - Unavailable CO&DS Distributed		926.67 133,092.30
2632	Deferred Revenues - Unavailable		133,092.30
2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed		133,092.30
2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS	4,906.74	133,092.30
2632 3321 3325 To record CC 2632 3321	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	4,906.74	133,092.30 284.56 4,774.81
2632 3321 3325 To record CC 2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	4,906.74	133,092.30 284.56 4,774.81
2632 3321 3325 To record CC 2632 3321 3325 To record PY	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	4,906.74	133,092.30 284.56 4,774.81
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund	4,906.74	133,092.30 284.56 4,774.81
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account #	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and		133,092.30 284.56 4,774.81
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description	4,906.74 2,090.01	133,092.30 284.56 4,774.81
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as		133,092.30 284.56 4,774.81 131.93
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration		133,092.30 284.56 4,774.81 131.93
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as		133,092.30 284.56 4,774.81 131.93
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account #	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ioounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description	2,090.01	133,092.30 284.56 4,774.81 131.93
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration isounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds	2,090.01	133,092.30 284.56 4,774.81 131.93
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ioounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal	2,090.01	133,092.30 284.56 4,774.81 131.93
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3233 To record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/730 3200/761	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bet Service, SBE/COBI Bonds</u> Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	2,090.01 4,000.00 270.15	133,092.30 284.56 4,774.81 131.93
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/710 9200/730 9200/710	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	2,090.01 4,000.00 270.15	133,092.30 284.56 4,774.81 131.93
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bet Service, SBE/COBI Bonds</u> Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	2,090.01 4,000.00 270.15	133,092.30 284.56 4,774.81 131.93 2,090.01
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 9210 1114 3322 3326	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ioounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Hot Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	2,090.01 4,000.00 270.15	133,092.30 284.56 4,774.81 131.93 2,090.01 2,090.01
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 9200/761 9200/761 9200/710 9200/761 9200/761 92207	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration ioounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. <u>Abt Service, SBE/COBI Bonds</u> Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	2,090.01 4,000.00 270.15	133,092.30 284.56 4,774.81 131.93 2,090.01 2,090.01
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 3322 3326 11XX To record del	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>Abt Service, SBE/COBI Bonds</u> Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	2,090.01 4,000.00 270.15	133,092.30 284.56 4,774.81 131.93 2,090.01 2,090.01
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration ioounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. <u>Abt Service, SBE/COBI Bonds</u> Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	2,090.01 4,000.00 270.15	133,092.30 284.56 4,774.81 131.93
2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 2200/710 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refut	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>etot Service, SBE/COBI Bonds</u> Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment tide fees, reversal of accrued interest, and transfer of prior year	2,090.01 4,000.00 270.15	133,092.30 284.56 4,774.81 131.93 2,090.01 2,090.01
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/761 9200/710 9200/761 9200/710 9200/761 9210 1114 3322 3326 111X To record del earnings, rela advance refun agent.	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. <u>Accrued, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	2,090.01 4,000.00 270.15	133,092.30 284.56 4,774.81 131.93 2,090.01 2,090.01
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3233 To record am provided in A Fund 210 De Account # 9200/710 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refut agent. Reconciliation	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>Pescription</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash et service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	2,090.01 4,000.00 270.15	133,092.30 284.56 4,774.81 131.93 2,090.01 2,090.01
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3233 To record am provided in A Fund 210 De Account # 9200/710 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refut agent. Reconciliation	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. <u>Accrued, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	2,090.01 4,000.00 270.15	133,092.30 284.56 4,774.81 131.93 2,090.01 2,090.01
2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/720 9200/730 9200/710 9200/710 9200/710 9200/710 9200/720 9200/730 9200/710 9200/720 9200/730 9200/710 9200/710 9200/710 9200/720 9200/710 9200/720 9200/710 9200/720 9200/710 9200/720 9200/710 9200/720 9200/710 9200/720 9200/710 9200/720 9200/710 9200/72	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>Accrued Interest</u> SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment tied fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Description Not Service as provided in prior school year withheld	2,090.01 4,000.00 270.15	133,092.30 284.56 4,774.81 131.93 2,090.01 4,047.52 0.77 223.12 249.83 4,047.52
2632 3321 3325 To record CC 2632 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9200/710 9200/710 9200/720 9200/730 9200/761 9200/710 9200/710 9200/720 9200/730 9200/761 9200/710 9200/761 9200/710 9200/761 9200/710 9200/761 9200/710 9200/720 9200/730 9200/761 9200/710 9200/720 9200/761 9200/710 9200/720 9200/710 9200/720 9200/720 9200/710 9200/720 9200/720 9200/720 9200/720 9200/720 9200/720 9200/720 9200/720 9200/720 9200/720 9200/720 9200/730 9200/761 9200/720 9200/761 9200/761 9200/761 9200/720 9200/761 900 900 900 900 900 900 900 90	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS T Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment tated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow bt service payments mythel tor school year withheld terest (revenue on withheld MVLR)	2,090.01 4,000.00 270.15	133,092.30 284.56 4,774.81 131.93 2,090.01 4,047.52 0.77 223.12 249.83 4,047.52
2632 3321 3325 To record CC 2632 3325 To record CY Fund 100 Ge Account # 27200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refui agent. Reconciliation Beginning fur Plus: CO&DS Bond int Refunded	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment tied fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	2,090.01 4,000.00 270.15	133,092.30 284.56 4,774.81 131.93 2,090.01 4,047.52 0.77 223.12 249.83 4,047.52
2632 3321 3325 To record CC 2632 3325 To record CY Fund 100 Ge Account # 27200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refui agent. Reconciliation Beginning fur Plus: CO&DS Bond int Refunded	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow and the deferst reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) ed bond proceeds	2,090.01 4,000.00 270.15	133,092.30 284.56 4,774.81 131.93 2,090.01 4,047.52 0.77 223.12 249.83 4,047.52
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 9200/710 9200/761 9000/761 9000/	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Don of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) dd bond proceeds n on refunded bonds I payments	2,090.01 4,000.00 270.15	133,092.30 284.56 4,774.81 131.93 2,090.01 4,047.52 0.77 223.12 249.83 4,047.52 0.77 - - 4,007.00
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/761 9	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration ioounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: d balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments expenditure	2,090.01 4,000.00 270.15	133,092.30 284.56 4,774.81 131.93 2,090.01 4,047.52 0.77 223.12 249.83 4,047.52 0.77 - - 4,000.00 270.15
2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/730 9200/761 9210 1114 3322 3326 1114 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 34 35 1114 1114 1	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Don of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) dd bond proceeds n on refunded bonds I payments	2,090.01 4,000.00 270.15	133,092.30 284.56 4,774.81 131.93 2,090.01 4,047.52 0.77 223.12 249.83 4,047.52 0.77 - - 4,000.00 270.15
2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance reful agent. Reconciliation Plus: CO&DS Bond int Refunde Premium Less: Principa Interest Dues ar Paymen Dues ar	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration interest on Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Description grunt Earnings Cash Description grunt Earnings Cash Description grunt Earnings Cash Description principal Interest Description grunt Earnings Cash Description grunt Earnings Cash Description principal Interest Description principal Interest Description grunt Earnings Cash Description grunt Earnings Cash Description principal Interest Description Principal Interest Des	2,090.01 4,000.00 270.15	133,092.30 284.56 4,774.81 131.93 2,090.01 4,047.52 0.77 223.12 249.83 4,047.52 0.77 - - 4,000.00 270.15
2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance reful agent. Reconciliation Plus: CO&DS Bond int Refunde Premium Less: Principa Interest Dues ar Paymen Dues ar	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration roounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments expenditure d fees (fees on bond interest above) ts to refunded bonds (admin and underwriter fees) t on refunded bonds t on refunded bonds (admin and underwriter fees) t on refunded bonds	2,090.01 4,000.00 270.15	133,092.30 284.56 4,774.81 131.93 2,090.01 2,090.01

Brevard County School District

Entries relating from band issuance and relatinging:DebitCodelConstruct if Description	Entries resu			
Account if Description Section 1533 Coah		Iting from bond issuance and refunding:	<u>Debit</u>	Credit
11XX Calm - 9007070 Due and Fees (Issuance costs - underwiter's discount) - 9007070 Due and Fees (Issuance costs - underwiter's discount) - 97171 Dissue and Fees (Issuance costs - underwiter's discount) - 97181 Sile of Bond's Sile (Storight	Fund 310 Ca	apital Projects, COBI Bonds		
9200730 Dues and Pees (Issuance costs - underwriter's discount) - 9200730 Dues and Pees (Issuance costs - conf Innexis - innex	Account #	Description		
B200730 Dues and Pees (Issuance costs - bond finance/indmin charges) . SPEAPE Dues and Pees (Issuance costs - context induce) . Advances Personal no Skee (Poor) . System of Poor (Poor) . .		Cash	-	
9289.810 Disconits on Sale of Bonds - 9711 Sale of Reinding Bonds - 9712 Sale of Reinding Bonds - 9713 Sale of Reinding Bonds - 9714 Disconits on Reinding Bonds - 9715 Sale of Reinding Bonds - 9715 Sale of Reinding Bonds - 9716 Disconits on Reinding Bonds - 9717 Disconits on Reinding Bonds - - 9718 Sale of Reinding Bonds - - 9717 Disconits on Reinding Bonds - - 9718 Sale of Reinding Bonds - - 9717 Disconits on Reinding Bonds -			-	
3711 Sale of Bonds - SBE/COBI Bonds . 3731 Premum on Sale of Conds . 3731 Premum on Sale of Conds . 3731 Premum on Sale of Conds . 3731 Premum on Sale of Table Sale of Arbinding . 3732 Dues and Fees (Itsuance costs: underwifter's discound) . 3732 Dues and Fees (Itsuance costs: underwifter's discound) . 3732 Sale of Ferinding Bonds . 3732 Costa of Ferinding Bonds . 3732 Dues and Fees (Itsuance costs: underwifter's discound) . 3732 Dues and Fees (Itsuance costs: underwifter's discound) . 3732 Dues and Fees (Itsuance costs: underwifter's discound) . 3733 Dues and Fees (Itsuance costs: underwifter's discound) . 3732 Sale of Reinding Bonds . . 3733 Dues and Fees (Itsuance costs: underwifter's discound) . . 3734 Dues and Fees (Itsuance costs: underwifter's discound) . . 3735 Sale of Reinding Bonds . . . 3736 Sale of Reinding Bonds			-	
9791 ■ Permits ●			-	-
June 210 peth Service Aurent Bool Relations (200730) Discription 0000730 Dises and Pess (Issuance costs: UnderWinder's discourd) . 0000730 Dises and Pess (Issuance costs: UnderWinder's discourd) . 0000730 Dises and Pess (Issuance costs: UnderWinder's discourd) . 0000730 Dises and Pess (Issuance costs: UnderWinder's discourd) . 0000730 Dises and Pess (Issuance costs: UnderWinder's discourd) . 0000730 Dises and Pess (Issuance costs: UnderWinder's discourd) . 0000730 Dises and Pess (Issuance costs: UnderWinder's discourd) . 0000730 Dises and Pess (Issuance costs: UnderWinder's discourd) . 0000730 Dises and Pess (Issuance costs: UnderWinder's discourd) . 0000730 Dises and Pess (Issuance costs: UnderWinder's discourd) . 0000730 Dises and Pess (Issuance costs: UnderWinder's discourd) . 0000730 Dises and Pess (Issuance costs: UnderWinder's discourd) . 0000730 Dises and Pess (Issuance costs: UnderWinder's discourd) . 0000730 Dises and Pess (Issuance costs: UnderWinder's discourd) . 1				-
Description Description 0200703 Dues and Fees (Issuence costs - undiferences during during solutions) - 0200703 Dues and Fees (Issuence costs - undiferences during during solutions) - 0200703 Dues and Fees (Issuence costs - undiferences during solutions) - 0200703 Dues and Fees (Issuence costs - undiferences during solutions) - 0200703 Dues and Fees (Issuence costs - undiferences during solutions) - 0200703 Dues and Fees (Issuence costs - undiferences during solutions) - 0200703 Dues and Fees (Issuence costs - undiference during solutions) - 0200703 Dues and Fees (Issuence costs - undiference during solutions) - 0200703 Dues and Fees (Issuence costs - undiference during) - 0200703 Dues and Fees (Issuence costs - undiference during) - 0200703 Dues and Fees (Issuence costs - undiference during) - 0200703 Dues and Fees (Issuence costs - undiference during) - 0200703 Dues and Fees (Issuence costs - undiference during) - 0200703 Dues and Fees (Issuence costs - undiferencost - undiference during) -	No new mon	ey bond issues for the 2015-2016 fiscal year.		
Description Description 0200703 Dues and Fees (Issuence costs - undiferences during during solutions) - 0200703 Dues and Fees (Issuence costs - undiferences during during solutions) - 0200703 Dues and Fees (Issuence costs - undiferences during solutions) - 0200703 Dues and Fees (Issuence costs - undiferences during solutions) - 0200703 Dues and Fees (Issuence costs - undiferences during solutions) - 0200703 Dues and Fees (Issuence costs - undiferences during solutions) - 0200703 Dues and Fees (Issuence costs - undiference during solutions) - 0200703 Dues and Fees (Issuence costs - undiference during solutions) - 0200703 Dues and Fees (Issuence costs - undiference during) - 0200703 Dues and Fees (Issuence costs - undiference during) - 0200703 Dues and Fees (Issuence costs - undiference during) - 0200703 Dues and Fees (Issuence costs - undiference during) - 0200703 Dues and Fees (Issuence costs - undiference during) - 0200703 Dues and Fees (Issuence costs - undiferencost - undiference during) -	Fund 210 De	ebt Service Current Bond Refunding		
BESIGNOM BESIGNOM BESIGNOM BESIGNOM 				
0200730 Dues and Fees (Issuance costs - Jonderwitter's discount) . 9209730 Dues and Fees (Issuance costs - Jonderwitter's discount) . 9278 Sale of Returning Bonds . 9378 Sale of Returning Bonds . 9378 CO&DS Withheld for SBE/COBI Bonds . 9320 CO&DS Withheld for SBE/COBI Bonds . 9320730 Dues and Fees (Issuance costs - Jonderwitter's discount) . 9320730 Dues and Fees (Issuance costs - Jonderwitter's discount) . 9320730 Dues and Fees (Issuance costs - Jonderwitter's discount) . 9320730 Dues and Fees (Issuance costs - Jonderwitter's discount) . 9320730 Dues and Fees (Issuance costs - Jonderwitter's discount) . 9320730 Dues and Fees (Issuance costs - Jonderwitter's discount) . 9320730 Dues and Fees (Issuance costs - Jonderwitter's discount) . 93373 Sale of Returning Bonds . . 9374 Costant Intervest Payable . . 9375 Premistion Returning Bonds . .			-	
1298802 Discourts on Refunding Bonds 3776 Sale of Refunding Bonds 3782 COADS Wither lot CSBIC-OSE Bonds 1114 Cash with Fical/Service Advance Bond Refunding Bonds 1114 Cash with Fical/Service Advance Bond Refunding Bonds 2007730 Dues and Fess (Issuance costs - underwiter's discount) 1105 Sale of Refunding Bonds 2007730 Dues and Fess (Issuance costs - underwiter's discount) 2007730 Dues and Fess (Issuance costs - underwiter's discount) 2007730 Dues and Fess (Issuance costs - underwiter's discount) 2007730 Dues and Fess (Issuance costs - underwiter's discount) 2007730 Dues and Fess (Issuance costs - underwiter's discount) 2007730 Dues and Fess (Issuance costs - underwiter's discount) 2007730 Dues and Fess (Issuance costs - underwiter's discount) 2007730 Dues and Fess (Issuance costs - underwiter's discount) 2007730 Dues and Fess (Issuance costs - underwiter's discount) 2007730 Dues and Fess (Issuance costs - underwiter's discount) 2007730 Dues and Fess (Issuance costs - underwiter's discount) 2007730 Dues and Fess (Issuance costs - underwiter's discout) 2007730	9200/730		-	
3716 Sale of Refunding Bonds	9200/730		-	
3732 Premium on Said of Refunding Bonds - 1 No current refunding for the 2015-2016 fiscal year. - Pund 210 Debt Service Advance Bond Refunding Advance Conts - underwitter's discount) - 52020730 Dues and Press (Issuance costs - underwitter's discount) - 52020730 Dues and Press (Issuance costs - underwitter's discount) - 52020730 Dues and Press (Issuance costs - underwitter's discount) - 52020730 Dues and Press (Issuance costs - underwitter's discount) - 52020730 Dues and Press (Issuance costs - underwitter's discount) - 52020730 Dues and Press (Issuance costs - underwitter's discount) - 52020730 Dues and Press (Issuance costs - underwitter's discount) - 52020730 Dues and Press (Issuance costs - Underwitter's discount) - 52020730 Dues and Press (Issuance costs - Underwitter's discount) - 7202 Account if bescription - 11XX Cash - 7203 Account if bescription - 11XX Cash 1902.505.47 1220 Due frond Press (Aminist			-	
532 COADS Withheld for SBE/COBI Bonds - No current refunding for the 2015-2016 fiscal year. - Fund 210 Debt Service Advance Sond Setunding Gazanti Case with Fiscal Service Advance Setunding Bonds - 5200/730 Dues and Ferse (Issuance costs - underwriter's discount) - 5200/730 Dues and Ferse (Issuance costs - bond for function glands - 5200/730 Dues and Ferse (Issuance costs - bond for function glands - 5200/730 Dues and Ferse (Issuance costs - bond for function glands - 5200 Accrued Interest Payable (Standf, Fund Accruads) - 5210 Accrued Interest Payable (Standf, Fund Accruads) - 11XX Cash Cash Cardia 11XX Cash Description - 11XX Cash 1,902.2056 AT - 11XX Cash Cash Cardia 11XX Cash 1,902.2056 AT - 11XX Cash 1,902.2056 AT - 11XX Cash 1,902.2056 AT - 11XX Cash 1,902.2056 AT <td></td> <td>-</td> <td></td> <td>-</td>		-		-
No current refunding for the 2015-2016 final year. Fund 210 Debt Service Advance Bond Refunding Account 4 2007730 Destand Feer (isonance oxis : underwider's discount) 2007730 Incel and Feer (is				-
End End End Account I Description	3322	COADS WITHING TO SECOBI BONDS		-
End End End Account I Description	No current re	funding for the 2015-2016 fiscal year		
Accound: I Description 9200730 Dues and Fees (issuance costs - underwirter's discourn) - 923982 Discusto on Refunding Bonds - 92715 Sale of Refunding Bonds - 9272 Perminu: on Sale of Refunding Bonds - 9273 Sale of Refunding Bonds - 9274 Accrued Interest Payable (Skink grund Accruata) - No advanced refunding for the 2015-2016 fiscal year. - Fund 210 Debt Service, SEE/COBI Bonds - Accrued Interest Payable (Skink grund Accruata) - No accrued interest for the 2015-2016 fiscal year. - Year-ond entries: Debt Credit Chund 320 Cabital Projects, COBOS 1,902,505,47 - 9200/730 Dues and Fees (Annihistrative expense) 1,948,80 - 9200/730 Dues and Fees (Annihistrative expense) 1,948,80 - - 9200/730 Dues and Fees (Annihistrative expense) 1,948,80 - - 9200/730 Dues and Fees (Annihistrative expense) 1,948,80 - - - 9200/730 Dues and Fees (Annihistrative expense)				
1114 Cash with Picau/Savies Agents - 9200730 Dues and Fees (issuance costs - underwitte's discount) - 9207373 Dues and Fees (issuance costs - underwitte's discount) - 92715 Sale of Refunding Bonds - 9716 Sale of Refunding Bonds - 9717 Paremium on Sale of Refunding Bonds - 9718 Sale of Refunding Bonds - 9719 Accrual Interest Payable (Sinking Fund Accruals) - No advanced refunding fort the 2015-2016 fiscal year - - Pund 210 Dettex Service, SEE/COBI Bonds - - 9200 Accruad Interest Payable (Sinking Fund Accruals) - - No accruad Interest for the 2015-2016 fiscal year - - 9200 Too Interest Debt Credit - 9200 Too Interest Debterst CobID - 9200 Too Interest Dascriadia 1.902.05 47 - 1200 Due from Offree Agencies 1.904.80 - - 9200 Too Interest 1.904.80 - -				
1200730 Dues and Pees (issuance costs - bunderwiteris discourd) - 1200730 Dues and Pees (issuance costs - bunderwiteris discourd) - 1228822 Descutation Retunding Bonds - 3725 Sale of Retunding Bonds - 1220 Accrued Interest Payable (Sinking Fund Accruals) - No advanced retunding for the 2015-2016 fiscal year. - 1200 Cast fiscal year. - 1201 Cast Services. SEFCOBI Bonds - Acccurat I merest Payable - - 1202 Accruad Interest Payable - - 1203 Cast fill Eacling fill Cast fill 1204 Cast fill Tr.448.80 1.902.505.47 1202 Date from Other Agencies 17.948.80 1.902.505.47 1203 Date from Other Agencies 17.948.80 5.511.91 1204 Date from Other Agencies 17.948.80 5.511.91 1205 Deferred Revenues - Unavailable - Prior Year 7.968.10 7.71.38.78 2325 Interest on Undistrinbuted COADS				
1202733 Dues and Pees (issuance costs - bond finance/admin charges) - 3715 Sale of Refunding Bonds - 3712 Premum on Sale of Refunding Bonds - 2710 Accrued Interest Payable (Sinking Fund Accruas) - No advanced refunding for the 2015-2016 fiscal year. - Fund 210 Debt Service, SBECOBI Bonds - Account II Description - No advanced refunding for the 2015-2016 fiscal year - Vear end entries: Debt CodD Vear end entries: Debt CodD 200730 Dues and Fees (divanistrative expense) 1,502,505.47 11XX Cash 1,502,505.47 1220 Dues form Other Agencies 1,7,948.80 200730 Dues and Fees (divanistrative expense) 1,948.80 2325 Interest on Undastratuted COdDS 1,848.940.62 2326 Deferred Revenues - Unavailable 77,458.80 2327 Deferred Revenues - Unavailable 77,438.73 7332 Deferred Revenues - Unavailable 71,747.737.73 2323			-	
gasses 9 gasses 1			-	
3715 Sale of Refunding Bonds		· · · · · · · · · · · · · · · · · · ·	-	
210 Accurate Interest Payable (Sinking Fund Accurate) . No advanced refunding for the 2015-2016 fiscal year. . Fund 210 Deb: Service, SBF/COBI Bonds . Accurati # Description . 2110 Accurate Interest Payable . No accurate Interest for the 2015-2016 fiscal year . Vear-end entries: Debit Credit Fund 360 Capital Projects, COSDS 1,902-205.47 . Account # Description 1,902-205.47 . . 11XX Cash 1,902-205.47 . . 2001730 Does rand Fees (Administrative expense) 1,946.79 . . 2001730 Does rand Fees (Administrative expense) 1,946.79 . . 2001730 Does rand Fees (Administrative expense) 1,948.80 . . . 212 Deferred Revenues - Unavailable - Prior Year 79,695.10 77,139.78 . 2331 COADDS Distributed COADS . . . 2200100 Goescral Fund . .	3715			-
No advanced refunding for the 2015-2016 fiscal year. Fund 210 Debt Service, SBE/COBI Bonds Account I: Description 11XX Cash 2210 Accound Interest Payable No accrued interest for the 2015-2016 fiscal year Ver-end entries: Due form Oher Agencies 11XX Cash 1220 Due form Oher Agencies 2132 Due form Oher Agencies 2323 Interest 2324 COADD Stabubed 2325 Interest on Undistributed COADS 2326 Deformed Revenues - Unavailable 2327 COADD Stabubed 2328 Interest on Undistributed COADS 2329 Interest on Undistributed COADS 2321 COADD Stabubed 2325 Interest on Undistributed COADS 2326 Interest on Undistributed COADS 2327 To record COADS Stabursements, and Fund 100 General Fund Account Agencies Account Agencies Subsection (o) of the Florida Constrution. 720010 Protestional and Technical Services 7200710 Reserriphon of Principal 57	3792	Premium on Sale of Refunding Bonds		-
Fund 210 Debt Service, SBE/COBI Bonds Accound It Description 11XX Cash 2210 Accound Interest Payable No accurace Interest for the 2015-2016 fiscal year Debt Credit Fund 380 Capital Projects, COBDS Account It Description 1,902-505.47 11XX Cash 1,902-505.47 1,7,948.80 2000710 Dues and Fees (Amministrative expense) 1,946.76 1,948.80 2020730 Dues and Fees (Amministrative expense) 1,946.76 5,511.61 2020730 Dues and Fees (Amministrative expense) 1,948.80 5,511.61 2020730 Deferred Revenues - Unavailable 79,685.10 77,139.73 2325 Interest on Undistributed CO&DS 79,685.10 77,139.73 2325 Deferred Revenues - Unavailable, COADS disbursements, and 79,685.10 77,139.73 2325 Deferred Revenues - Unavailable, COADS disbursements, and 79,685.10 77,139.73 2323 Deferred Revenues - Unavailable, COADS disbursements, and 79,685.10 77,139.74 232007101 Interest on Undistributed COADS 79,685.10 71,739.76 <td< td=""><td>2210</td><td>Accrued Interest Payable (Sinking Fund Accruals)</td><td></td><td>-</td></td<>	2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Fund 210 Debt Service, SBE/COBI Bonds Accound It Description 11XX Cash 2210 Accound Interest Payable No accurace Interest for the 2015-2016 fiscal year Debt Credit Fund 380 Capital Projects, COBDS Account It Description 1,902-505.47 11XX Cash 1,902-505.47 1,7,948.80 2000710 Dues and Fees (Amministrative expense) 1,946.76 1,948.80 2020730 Dues and Fees (Amministrative expense) 1,946.76 5,511.61 2020730 Dues and Fees (Amministrative expense) 1,948.80 5,511.61 2020730 Deferred Revenues - Unavailable 79,685.10 77,139.73 2325 Interest on Undistributed CO&DS 79,685.10 77,139.73 2325 Deferred Revenues - Unavailable, COADS disbursements, and 79,685.10 77,139.73 2325 Deferred Revenues - Unavailable, COADS disbursements, and 79,685.10 77,139.73 2323 Deferred Revenues - Unavailable, COADS disbursements, and 79,685.10 77,139.74 232007101 Interest on Undistributed COADS 79,685.10 71,739.76 <td< td=""><td></td><td></td><td></td><td></td></td<>				
Accound if Description 113X Cash 2210 Accound Interest Payable No accured interest for the 2015-2016 fiscal year Year-end entries: Debit Credit Hund 300 Capital Projects, COADS Accound I.1 Description Accound.if Description 1,592,505.47 11XX Cash 1,592,505.47 220077.0 Dues for Other Agencies 17,948,80 322077.10 Interest 2532 2325 Interest on Undistributed COADS 5,511.61 70 record COADS disbursements, investment earnings, and treasury fees. 25,55.32 2325 Interest on Undistributed COADS 2,555.32 70 record PY Deferred Revenues - Unavailable, COADS disbursements, and 77,139.76 3321 COADS Unithued COADS 2,555.32 70 record PY Deferred Revenues - Unavailable, COADS disbursements, and 77,139.76 3323 COADS Unithued I for Administration fees as 40,481.46 7000410 Professional and Technical Services 40,481.46 7070041 Description 77,139.76 2000710 Redsamption of Principal 578,000.00	No advanced	refunding for the 2015-2016 fiscal year.		
T1XX Cash - 2210 Accrued Interest For the 2015-2016 fiscal year - Year-end entries: Debit Credit Fund 360 Capital Projects, COBDS - Account is Bescription 1,902,505,47 11220 Due forn Other Agencies 17,948,80 2000710 Interest 1,948,76 2000710 Interest 1,948,80,62 32321 COADS disbursements, investment earnings, and treasury fees. 5,511,61 To record COSDS disbursements, investment earnings, and treasury fees. 2532 25,531,61 2321 COADS Distributed COADS 2,553,78 3232 Interest on Undistributed COADS 2,553,78 3231 COADS Distributed 77,139,78 32325 Interest on Undistributed COADS 2,553,78 To record COADS disbursements, investment earnings, and treasury fees. 2,553,78 7200310 Professional and Technical Services 40,481,46 732325 Interest on Undistributed COADS 2,853,09 72007301 Professional and Technical Services 40,481,46 70207302 Redemption of Principal	Fund 210 De	ebt Service, SBE/COBI Bonds		
2210 Accurace Interest Payable No accurace Interest for the 2015-2016 fiscal year Debit Credit Fund 380 Capital Projects, COADS Credit Account # Description 1,902,505.47 11XX Cash 1,946.76 2200770 Dues from Other Agencies 17,948.80 3211 COABDS Distributed 1,846.76 32007710 Interest 79,695.10 3255 Interest on Undistributed COADS 1,848.940.62 3251 COABDS Distributed 79,695.10 3252 Deferred Revenues - Unavailable - Prior Year 79,695.10 3251 COABDS Distributed 71,139.78 3252 Deferred Revenues - Unavailable, COADS disbursements, and 71,139.78 3253 To record PD befered Revenues - Unavailable, COADS disbursements, and 71,139.78 3252 Deferred Revenues - Unavailable, COADS 71,319.78 3253 Description 72,555.32 To record PD befered Revenues - Unavailable, COADS disbursements, and 40,481.46 Account # Description 72,555.32 To record amounts withheld from MVLR for actual administration fees as provided in Artice XII. Section 9, Subsection (g) of the Florida Constitution. 71,90.47 2200730 SBA Sinking Fund Ad	Account #	Description		
No accrued interest for the 2015-2016 fiscal year Debit Credit Fund 380 Capital Projects, COADS . Credit Credit Account 12 Description 1.902,505.47 1.902,807.47 1220 Due form Other Agencies 1.948.80 1.948.76 2000770 Due son other Agencies 1.946.76 1.988.80.62 3201 Interest 1.898.90.62 5.511.61 To record COADS distursames - Unavailable 1.988.80.62 5.511.61 321 COADS Distributed 7.9,695.10 7.9,695.10 3221 COADS Distributed 7.9,695.10 7.7,139.78 3225 Interest on Undistributed COADS 2.555.32 7.7,139.78 3235 COADS Distributed 7.9,695.10 7.7,139.78 3232 Deferred Revenues - Unavailable, Orad Sibursements, and 7.7,139.78 2.555.32 To record amounts withheld for Marnistration 40,481.46 3233 7.7,139.78 2000710 Rederption 7.7,139.74 2.255.32 Fund 100 General Fund Sontinistration Fees 1.77,109.47	11XX	Cash	-	
Vear-end entries: Debit Credit Fund 360 Capital Projects, CO&DS Account # Description 1,302,505,47 11XX Cash 1,302,505,47 17,348,80 9200/730 Dues and Fees (Administrative expense) 1,346,76 1,346,76 9200/710 Interest 2532 Deferred Revenues - Unavailable 17,948,80 3325 Interest on Undistributed CO&DS 5,511,61 5,511,61 To record CO&DS disbursements, investment earnings, and treasury fees. 2,555,32 79,695,10 3321 COADS Distributed 79,695,10 77,139,78 3325 Interest on Undistributed CO&DS 2,555,32 70 To record PV Deferred Revenues - Unavailable, CO&DS disbursements, and 77,139,78 2,555,32 To record and modistributed for Administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. 40,481,46 3323 To record and refunding Board Ecrow 228,30 228,30 2275,337 9200720 Interest Payble 17,7109,47 139,710.11 700030 SBA Sinking Fund Administration Fees 228,30				-
Fund 360 Capital Projects. CO&DS Account # Description 11XX Cash 11XX Cash 2000730 Dues and Fees (Administrative expense) 1,946.76 2000710 Interest 17,948.80 20073 Dues and Fees (Administrative expense) 1,946.76 200710 Interest on Undistributed COADS 1,896,940.62 3325 Interest on Undistributed COADS 2,511.61 To record COADS Distributed 0205 2,553.2 2532 Interest on Undistributed COADS 2,555.32 To record COADS Distributed 0205 2,555.32 To record PV Deferred Revenues - Unavailable, COADS disbursements, and 40,481.46 3323 COADS Withheld for Administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. 40,481.46 7000310 Professional and Technical Services 223.0 2000770 Instance Staff/COBI Bonds -1 717,109,47 20030 223.0 2000770 Instage Service SPE/COBI Bonds -7 3222 COADS Withheld for SBE/COBI Bonds -7 3222 COADS Withheld for	No accrued i	nterest for the 2015-2016 fiscal year		
Fund 380 Capital Projects. CO&DS Account # Description 11XX Cash 11XX Cash 2000770 Uses and Fees (Administrative expense) 1,946.76 20007710 Interest 1,7948.80 2322 Defored Revenues - Unavailable 1,7948.80 3321 COADS Distributed 1,896.940.62 3325 Interest on Undistributed COADS 2,551.161 70 record OADS Distributed 2,555.32 3325 Interest on Undistributed COADS 2,555.32 70 COADS Distributed 2,555.32 71 To record COADS Distributed 2,555.32 70 COADS Distributed 325 70 100 Cencral Fund 40,481.46 7000310 Professional and Technical Services 40,481.46 70020730 SBA Sinking Fund Administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. 177,109.47 7000720 Interest Net Method for SBE/COBI Bonds 73,487.75 70322 COADS Withheld for SBE/COBI Bonds 73,487.75 70322 COADS Withheld for Administration fees as aproxide in pri	Year-end en	tries:	Debit	Credit
Account # Description 1,902,505,47 11220 Due from Other Agencies 17,948.80 9200/730 Dues and Fees (Administrative expense) 1,946.76 92007730 Dues and Fees (Administrative expense) 1,946.76 920321 COADD Steinbured 18,948.80 9232 Deferred Revenues - Unavailable 17,948.80 9232 Deferred Revenues - Unavailable - Prior Year 79,695.10 9232 Deferred Revenues - Unavailable - OXDS 77,139.78 9232 Deferred Revenues - Unavailable - OXDS 77,139.78 9232 Interest on Undistributed COADS 77,139.78 9232 To record PV Deferred Revenues - Unavailable, CO&DS disbursements, and 77,139.78 9233 COADS Withheld for Administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. 77,139.78 7200/310 Redemption of Principal 578,000.00 9200/710 Redemption of Principal 578,000.00 9200/711 Redemption of Principal 578,000.00 9200/712 Interest 19,710.11 1114 Cash With Fiscal Service Agents 132,2 1114	Fund 360 Ca	anital Projects, CO&DS		
11Xx Cash 1,902,506,47 1220 Due from Other Agencies 17,948,80 9200/730 Dues and Fees (Administrative expense) 1,946,76 9200/730 Dues and Fees (Administrative expense) 1,946,76 9200/730 Dues torm Other Agencies 17,948,80 9321 CO&DS Distributed 1,898,940,62 9325 Interest on Undistributed CO&DS 5,511.61 70 To record PCO&DS Distributed 77,139,78 9325 Interest on Undistributed CO&DS 2,555.32 To record PV Deferred Revenues - Unavailable, CO&DS disbursements, and 77,139,78 7200310 Professional and Technical Services 40,481.46 7200310 Professional and Technical Services 40,481.46 7200310 Professional and Technical Services 177,109,78 9200770 Interest 177,109,47 9200770 Redemption of Principal 578,000.00 9200770 Interest 177,109,47 9200770 Redemption of Principal 578,000.00 9200770 Redemption of Principal 578,000.00 92007701 Redemption of Principal				
1220 Due form Other Agencies 17,948.80 2200730 Dues and Fees (Administrative expense) 1,946.76 2632 Deferred Revenues - Unavailable 17,948.80 2321 CO&DS Distributed 1,898,940.62 2325 Interest on Undistributed CO&DS 5,511.61 To record CO&DS Distributed 79,695.10 3321 CO&DS Distributed 2,555.32 To record PV Deferred Revenues - Unavailable - Prior Year 79,695.10 3325 Interest on Undistributed CO&DS 2,555.32 To record PV Deferred Revenues - Unavailable, CO&DS disbursements, and 2,555.32 To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. 40,481.46 7200/310 Professional and Technical Services 40,481.46 7200/310 Professional and Technical Service 177,1			1 902 505 47	
9200730 Dues and Fees (Administrative expense) 1,946.76 9200710 Interest 17,948.80 3321 CO&DS Distributed 1,898,940.62 3325 Interest on Undistributed CO&DS 5,511.61 2632 Deferred Revenues - Unavailable - Prior Year 79,695.10 3321 CO&DS Distributed 77,139.76 3325 Interest on Undistributed CO&DS 77,139.76 3323 CO&DS Withheld for Administration 40,481.46 3323 CO&DS Withheld for Administration 40,481.46 3323 CO&DS Withheld for Administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. 40,481.46 79,000.00 9200770 Redemption of Principal 75,800.00 9200770 Interest Payable 177,109.47 9200730 9200770 Interest Payable 173,910.47 193.91 1114 Cash Withheld for ABE/COBI Bonds 735,487.75 133.26 19,710.11<				
2632 Deferred Revenues - Unavailable 17, 948.80 3321 CO&DS Distributed 1,898,940.62 3325 Interest on Undistributed CO&DS 5,511.61 2632 Deferred Revenues - Unavailable - Prior Year 79,695.10 3321 CO&DS Distributed 77,139.78 3323 CO&DS Distributed 77,139.78 3324 CO&DS Distributed 77,139.78 3325 Interest on Undistributed CO&DS 2,555.32 To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and 40,481.46 3323 CO&DS Withheld for Administration 40,481.46 3323 CO&DS Withheld for Administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. 40,481.46 7200710 Redemption of Principal 578,000.00 9200710 Redemption of Principal 578,000.00 9200710 Redemption of Principal 578,000.00 9200730 SBA Sinking Fund Administration Fees 22.30 9200730 SBA Sinking Fund Learnings - 1114 Cash with Fiscal/Service Agents - 322 COADS Withheld for SBE/COBI Bonds 735,487.75 3326 SBA Sinking Fund Learnings - 1121 To record debt service payments, MVLR withheld for debt s		5		
3321 COADS Distributed 1,898,940.62 3325 Interest on Undistributed COADS 5,511.61 70 record COADS disbursements, investment earnings, and treasury fees. 77,139.78 3325 Inference on Undistributed COADS 77,139.78 3326 Inference on Undistributed COADS 77,139.78 3325 Interest on Undistributed COADS 2,555.32 To record PY Deferred Revenues - Unavailable, COADS disbursements, and 77,139.78 7200310 Professional and Technical Services 40,481.46 3323 COADS Withheld for Administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. 77,09.77 Fund 120 Deth Service, SBE/COBI Bonds Account # Description 77,09.47 9200770 Redemption of Principal 578,000.00 92007701 Redemption of Principal 735,487.75 3226 SBA Sinking Fund Administration Fees 228.30 92007701 Redemption of Principal 735,487.75 3226 SBA Sinking Fund Earnings - 1114 Cash with Fiscal/Service Agents - 1121 Coash Withheld for SBE/COBI Bonds	9200/710			
3325 Interest on Undistributed CO&DS 5,511.61 To record CO&DS disbursements, investment earnings, and treasury fees. 79,695.10 2632 Deferred Revenues - Unavailable - Prior Year 79,695.10 3321 CO&DS Distributed 77,139.78 3325 Interest on Undistributed CO&DS 2,555.32 To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and 40,481.46 3323 CO&DS Withheld for Administration 40,481.46 3323 CO&DS Withheld for Administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. 40,481.46 To record admounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. 40,481.46 32007710 Redemption of Principal 578,000.00 32007730 SBA Sinking Fund Administration Fees 228.30 32007731 Payments to Refunding Bond Escrow - 3222 CO&DS Withheld for SBE/COBI Bonds 735,487.75 3236 SBA Sinking Fund Administration Fees 228.30 3222 CO&DS Withheld for SBE/COBI Bonds 735,487.75 3236 SBA Sinking Fund Earnings - 1114 Cash with Fiscal Service Agents - 1220 CO&DS Withheld for SBE/COBI Bonds 735,487.75 <				17,948.80
To record CQ&DS disbursements, investment earnings, and treasury fees. 2632 Deferred Revenues - Unavailable - Prior Year 79,695.10 3325 Interest on Undistributed CADDS 2,555.32 To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and 2,555.32 Fund 100 General Fund Account # Description 7200310 Professional and Technical Services 40,481.46 3323 CO&DS Withheld for Administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. 40,481.46 Cacount # Description 578,000.00 92000720 Interest 177,109.47 92000720 SBA Sinking Fund Administration Fees 228.30 92000720 SBA Sinking Fund Administration Fees 133.21 1114 Cash with Fiscal/Service Agents - 1121 Coxab SWithheld for SBE/COBI Bonds 735,487.75 3322 COADS Withheld for SBE/COBI Bonds 735,487.75 3326 SBA Sinking Fund Administration Fees 19,710.11 To record debt service payments, MLR 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 refu				
2632 Deferred Revenues - Unavailable - Prior Year 79,695.10 3321 CO&BDS Distributed 77,139.78 3325 Interest on Undistributed CO&DS 2,555.32 To record PV Deferred Revenues - Unavailable, CO&DS disbursements, and 2,555.32 Eund 100 General Fund Account # Description 7200310 Professional and Technical Services 40,481.46 3323 CO&DS Withheld for Administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. 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. 40,481.46 S200720 Interest Deferming Bond Escrow 228.30 9200770 Redemption of Principal 578,000.00 9200720 Interest Payable 177,101.47 1114 Cash with Fiscal/Service Agents 139.91 112X Cash 139.91 11XX Cash 735,487.75 <td></td> <td></td> <td></td> <td>5,511.61</td>				5,511.61
321 CO&DS Distributed 77,192,78 3325 Interest on Undistributed CO&DS 2,555.32 To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and 40,481.46 3233 CO&DS Withheld for Administration 40,481.46 3233 CO&DS Withheld for Administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. 40,481.46 To record arounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. 40,481.46 Account # Description 578,000.00 9200720 Interest Payable - 210 Accrued Interest Payable - 21114 Cash with Fiscal/Service Agents 177,109.47 3222 CO&DS Withheld for SBE/COBI Bonds 735,487.75 3224 COADS Withheld for SBE/COBI Bonds 735,487.75 3225 SBA Sinking Fund Administration Fees 228.30 3220761 Payments NULR withheld for debt service, investment earnings 19,710.11 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. - Plus: 735,487.75 139.91 Nethorded bondt proceeds - -	To record CC	J&DS disbursements, investment earnings, and treasury tees.		
321 CO&DS Distributed 77,192,78 3325 Interest on Undistributed CO&DS 2,555.32 To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and 40,481.46 3233 CO&DS Withheld for Administration 40,481.46 3233 CO&DS Withheld for Administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. 40,481.46 To record arounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. 40,481.46 Account # Description 578,000.00 9200720 Interest Payable - 210 Accrued Interest Payable - 21114 Cash with Fiscal/Service Agents 177,109.47 3222 CO&DS Withheld for SBE/COBI Bonds 735,487.75 3224 COADS Withheld for SBE/COBI Bonds 735,487.75 3225 SBA Sinking Fund Administration Fees 228.30 3220761 Payments NULR withheld for debt service, investment earnings 19,710.11 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. - Plus: 735,487.75 139.91 Nethorded bondt proceeds - -	2632	Deferred Revenues - Unavailable - Prior Year	79.695.10	
325 Interest on Undistributed COADS 2,555.32 To record PY Deferred Revenues - Unavailable, COADS disbursements, and Eucl 100 General Fund 7 Account # Description 40,481.46 323 COADS Withheld for Administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. 40,481.46 Account # Description 578,000.00 92007/10 Redemption of Principal 578,000.00 92007/10 Redunding Bond Escrow - 3222 CO&BD Withheld for SBE/COBI Bonds 735,487.75 3226 SBA Sinking Fund Earnings - 11XX Cash 19,710.11 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 payme			10,000110	77,139.78
Fund 100 General Fund Account # 7200/310 Description Professional and Technical Services 3323 CO&DS Withheld for Administration For cord amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. 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. 40,481.46 Fund 210 Debt Service, SBE/COBI Bonds Section 9, Subsection (d) of the Florida Constitution. 9200/710 Redemption of Principal 578,000.00 9200/720 Interest 228.30 9200/730 SBA Sinking Fund Administration Fees 228.30 9200/761 Payments to Refunding Bond Escrow - 1114 Cash with Fiscal/Service Agents - 3122 CO&DS Withheld for SBE/COBI Bonds 735,487.75 3226 SBA Sinking Fund Earnings - 11XX Cash 19,710.11 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. 92,786.80 CO&DS withheld	3325	Interest on Undistributed CO&DS		2,555.32
Account # Description 7200/310 Professional and Technical Services 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. 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. 578,000.00 9200/710 Redemption of Principal 578,000.00 9200/720 Interest 177,109.47 9200/730 SBA Sinking Fund Administration Fees 228.30 9200/761 Payments to Refunding Bond Escrow - 2210 Accrued Interest Payable - 1114 Cash with Fiscal/Service Agents - 3226 SBA Sinking Fund Earnings - 3226 SBA Sinking Fund Earnings - 11XX Cash 19,710.11 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. 92,786.80 Plus: CO&BS withheld 735,487.75 Bond interest (revenue on wit	To record PY	/ Deferred Revenues - Unavailable, CO&DS disbursements, and		
7200/310 Professional and Technical Services 40,481.46 3323 COADS 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. 40,481.46 Fund 210 Debt Service, SBE/COBI Bonds Account # Description 9200/720 Interest 177,109.47 9200/730 SBA Sinking Fund Administration Fees 228.30 9200/761 Payments to Refunding Bond Escrow - 2210 Accrued Interest Payable - 1114 Cash with Fiscal/Service Agents - 3222 COADS Withheld for Gbt Service, investment 19,710.11 To record debt service payments, MVLR withheld for debt service, investment 19,710.11 To record debt service refunding cash with fiscal agent to payments of refunded bonds escrow agent. 92,786.80 Plus: COADS withheld MVLR) 139,91 Refunded bond proceeds - - Premium on refunded bonds - - Premium on refunded bonds - - - Less: Principal payments 578,000.00 <	Fund 100 G	eneral Fund		
7200/310 Professional and Technical Services 40,481.46 3323 COADS 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. 40,481.46 Fund 210 Debt Service, SBE/COBI Bonds Account # Description 9200/720 Interest 177,109.47 9200/730 SBA Sinking Fund Administration Fees 228.30 9200/761 Payments to Refunding Bond Escrow - 2210 Accrued Interest Payable - 1114 Cash with Fiscal/Service Agents - 3222 COADS Withheld for Gbt Service, investment 19,710.11 To record debt service payments, MVLR withheld for debt service, investment 19,710.11 To record debt service refunding cash with fiscal agent to payments of refunded bonds escrow agent. 92,786.80 Plus: COADS withheld MVLR) 139,91 Refunded bond proceeds - - Premium on refunded bonds - - Premium on refunded bonds - - - Less: Principal payments 578,000.00 <	Account #	Description		
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. Fund 210 Debt Service, SBE/COBI Bonds Account # Description 9200/710 Redemption of Principal 9200/710 Interest 177,109.47 9200/730 SBA Sinking Fund Administration Fees 9200/761 Payments to Refunding Bond Escrow 2210 Accrued Interest Payable 1114 Cash with Fiscal/Service Agents 3222 CO&DS Withheld for SBE/COBI Bonds 3222 CO&DS Withheld for SBE/COBI Bonds 3226 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. 2008DS withheld Plus: 735,487.75 Bond interest (revenue on withheld MVLR) 139.91 Refunded bond proceeds - Premium on refunded bonds - esse: Principal payments 578,000.00		Professional and Technical Services	40,481.46	
provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. Fund 210 Debt Service, SBE/COBI Bonds Account # Description 9200/710 Redemption of Principal 578,000.00 9200/730 SBA Sinking Fund Administration Fees 228.30 9200/761 Payments to Refunding Bond Escrow - 2210 Accrued Interest Payable - 3322 CO&DS Withheld for SBE/COBI Bonds 735,487.75 3326 SBA Sinking Fund Earnings - 111X Cash 19,710.11 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. 92,786.80 Plus: CO&DS withheld MVLR) 139,911 Reconciliation of activity in fund 210, Debt Service: 92,786.80 Plus: CO&DS withheld MVLR) 139,911 Refunded bond proceeds - - Premium on refunded bonds - - Premium on refunded bonds - - Reservice 578,000.00 - Interest expenditure - - <t< td=""><td>3323</td><td>CO&DS Withheld for Administration</td><td></td><td>40,481.46</td></t<>	3323	CO&DS Withheld for Administration		40,481.46
Fund 210 Debt Service, SBE/COBI Bonds Account # Description 9200/710 Redemption of Principal 578,000.00 9200/720 Interest 177,109.47 9200/761 Payments to Refunding Bond Escrow - 2210 Accrued Interest Payable - 3322 CO&DS Withheld for SBE/COBI Bonds 735,487.75 3326 SBA Sinking Fund Earnings - 111X Cash Vith Fiscal/Service Agents 19,710.11 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. 92,786.80 Plus: CO&DS withheld 735,487.75 Boginning fund balance as provided in prior school year 92,786.80 Plus: CO&DS withheld 735,487.75 Bond interest (revenue on withheld MVLR) 139.91 Refunded bond proceeds - Premium on refunded bonds - Premium on refunded bonds - Payments to refunded bonds escrow agent - Payments to refunded bonds escrow agent -	To record an	nounts withheld from MVLR for actual administration fees as		
Account # Description 9200/710 Redemption of Principal 578,000.00 9200/720 Interest 177,109.47 9200/730 SBA Sinking Fund Administration Fees 228.30 9200/761 Payments to Refunding Bond Escrow - 210 Accrued Interest Payable - 1114 Cash with Fiscal/Service Agents - 3222 CO&DS Withheld for SB/COBI Bonds 735,487.75 326 SBA Sinking Fund Earnings - 11XX Cash 19,710.11 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. 92,786.80 Plus: COADS withheld 735,487.75 Bond interest (revenue on withheld MVLR) 139.91 Refunded bond proceeds - Premium on refunded bonds - Premium on refunded bonds - Premium on refunded bonds - Payments to refunded bonds escrow agent - Payments to refunded bonds escrow agent - Payments to re	provided in A	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
9200/710Redemption of Principal578,000.009200/720Interest177,109.479200/730SBA Sinking Fund Administration Fees228.309200/761Payments to Refunding Bond Escrow-2210Accrued Interest Payable-1114Cash with Fiscal/Service Agents-3322CO&DS Withheld for SE/COBI Bonds735,487.753326SBA Sinking Fund Earnings-111XCash19,710.11To 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.92,786.80Plus: CO&DS withheld myLR)92,786.80Plus:CO&DS withheldNVLR)139.91Refunded bond proceedsPremium on refunded bondsPremium on refunded bondsPayments to refunded bonds escrow agentDues and fees on bond interest above)Payments to refunded bonds (admin and underwriter fees)Discount on refunded bondsPayments on refunded bondsPayments on refunded bonds- <td< td=""><td>Fund 210 De</td><td>ebt Service, SBE/COBI Bonds</td><td></td><td></td></td<>	Fund 210 De	ebt Service, SBE/COBI Bonds		
9200/710Redemption of Principal578,000.009200/720Interest177,109.479200/730SBA Sinking Fund Administration Fees228.309200/761Payments to Refunding Bond Escrow-2210Accrued Interest Payable-1114Cash with Fiscal/Service Agents-3322CO&DS Withheld for SE/COBI Bonds735,487.753326SBA Sinking Fund Earnings-111XCash19,710.11To 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.92,786.80Plus: CO&DS withheld myLR)92,786.80Plus:CO&DS withheldNVLR)139.91Refunded bond proceedsPremium on refunded bondsPremium on refunded bondsPayments to refunded bonds escrow agentDues and fees on bond interest above)Payments to refunded bonds (admin and underwriter fees)Discount on refunded bondsPayments on refunded bondsPayments on refunded bonds- <td< td=""><td>• • •</td><td></td><td></td><td></td></td<>	• • •			
9200/730SBA Sinking Fund Administration Fees228.309200/761Payments to Refunding Bond Escrow-2210Accrued Interest Payable-1114Cash with Fiscal/Service Agents-3322CO&DS Withheld for SBE/COBI Bonds735,487.753326SBA Sinking Fund Earnings-11XXCash19,710.11To 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.92,786.80Plus: CO&DS withheldCO&DS withheld Plus:735,487.75Beginning fund balance as provided in prior school year Plus:92,786.80Plus: CO&DS withheld Plus:735,487.75Bond interest (revenue on withheld MVLR) Premium on refunded bonds139.91Refunded bond proceeds Premium on refunded bonds-Principal payments Payments to refunded bonds escrow agent Payments to refunded bonds escrow agent-Principal payments Payments to refunded bonds (admin and underwriter fees)-Dues and fees on refunded bonds (admin and underwriter fees) Discount on refunded bonds-Dues and fees on refunded bonds-Dues and fees on refunded bonds (admin and underwriter fees) Discount on refunded bonds-	Account #	Description		
9200/761Payments to Refunding Bond Escrow-2210Accrued Interest Payable-1114Cash with Fiscal/Service Agents-3322CO&DS Withheld for SBE/COBI Bonds735,487.753326SBA Sinking Fund Earnings-11XXCash19,710.11To 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.92,786.80Plus: CO&DS withheldCO&DS withheld Plus: CO&DS withheld bonds735,487.75Bond interest (revenue on withheld MVLR) Refunded bond proceeds139.91Refunded bond proceeds-Premium on refunded bonds-Principal payments Dues and fees (fees on bond interest above)578,000.00 177,109.47Dues and fees (fees on refunded bonds (admin and underwriter fees) Discount on refunded bonds-Cosum on refunded bonds-Dues and fees on refunded bonds (admin and underwriter fees)-Discount on refunded bonds-Dues and fees on refunded bonds (admin and underwriter fees)-Discount on refunded bonds-Discount on refunded bonds-			578,000.00	
2210Acrued Interest Payable-1114Cash with Fiscal/Service Agents-3322CO&DS Withheld for SBE/COBI Bonds735,487.753326SBA Sinking Fund Earnings-11XXCash19,710.11To 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.92,786.80Plus: CO&DS withheld nor refunded bonds92,786.80Plus: CO&DS withheld Refunded bonds-139.91Refunded bond proceeds Premium on refunded bondsPrincipal payments Payments to refunded bonds578,000.00-Interest (reso no bond interest above)228.30228.30Payments to refunded bonds (admin and underwriter fees) Discount on refunded bonds (admin and underwriter fees) Discount on refunded bonds-	9200/710 9200/720	Redemption of Principal Interest	177,109.47	
1114Cash with Fiscal/Service Agents-3322CO&DS Withheld for SBE/COBI Bonds735,487.753326SBA Sinking Fund Earnings139.9111XXCash19,710.11To 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.19,710.11Reconciliation of activity in fund 210, Debt Service:Beginning fund balance as provided in prior school year CO&DS withheld92,786.80Plus: CO&DS withheld Plus: 	9200/710 9200/720 9200/730	Redemption of Principal Interest SBA Sinking Fund Administration Fees	177,109.47	
3322CO&DS Withheld for SBE/COBI Bonds735,487.753326SBA Sinking Fund Earnings-139.9111XXCash19,710.11To 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 agentReconciliation of activity in fund 210, Debt Service: Beginning fund balance as provided in prior school year Plus:92,786.80CO&DS withheld735,487.7580nd interest (revenue on withheld MVLR)139.91Refunded bond proceedsPremium on refunded bondsLess:Principal payments578,000.00Interest (rees on bond interest above)228.30Payments to refunded bonds escrow agent-Dues and fees on refunded bonds (admin and underwriter fees)-Dues and fees on refunded bonds-Dues and fees on refunded bonds-	9200/710 9200/720 9200/730 9200/761	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	177,109.47	
3326SBA Sinking Fund Earnings139.9111XXCash19,710.11To 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.139.91Reconciliation of activity in fund 210, Debt Service:Beginning fund balance as provided in prior school year Plus:92,786.80CO&DS withheld CO&DS withheld bonds735,487.75Bond interest (revenue on withheld MVLR)139.91Refunded bond proceeds Premium on refunded bonds-Less: Principal payments578,000.00Interest expenditure Dues and fees (fees on bond interest above)228.30Payments to refunded bonds escrow agent Dues and fees on refunded bonds (admin and underwriter fees) Discount on refunded bonds-Dues and fees on refunded bonds (admin and underwriter fees) Discount on refunded bonds-	9200/710 9200/720 9200/730 9200/761 2210	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	177,109.47	
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. Reconciliation of activity in fund 210, Debt Service: Beginning fund balance as provided in prior school year 92,786.80 Plus: 92,786.80 CO&DS withheld 735,487.75 Bond interest (revenue on withheld MVLR) 139.91 Refunded bond proceeds - Premium on refunded bonds - Less: Principal payments 578,000.00 Interest sependiture 177,109.47 Dues and fees (fees on bond interest above) 228.30 Payments to refunded bonds (admin and underwriter fees) - Discount on refunded bonds -	9200/710 9200/720 9200/730 9200/761 2210 1114	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	177,109.47	- 735.487.75
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. Reconciliation of activity in fund 210, Debt Service: Beginning fund balance as provided in prior school year 92,786.80 Plus: 735,487.75 Bond interest (revenue on withheld MVLR) 139.91 Refunded bond proceeds - Premium on refunded bonds - Less: Principal payments 578,000.00 Interest expenditure 1177,109.47 Dues and fees on bond interest above) 228.30 Payments to refunded bonds escrow agent - Dues and fees on refunded bonds (admin and underwriter fees) - Discount on refunded bonds -	9200/710 9200/720 9200/730 9200/761 2210 1114 3322	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	177,109.47	
advance refunding cash with fiscal agent to payments of refunded bonds escrow agent. Reconciliation of activity in fund 210, Debt Service: Beginning fund balance as provided in prior school year 92,786.80 Plus: 92,786.80 CO&DS withheld 735,487.75 Bond interest (revenue on withheld MVLR) 139.91 Refunded bond proceeds - Premium on refunded bonds - Less: Principal payments 578,000.00 Interest expenditure 1177,109.47 Dues and fees (fees on bond interest above) 228.30 Payments to refunded bonds (admin and underwriter fees) - Discount on refunded bonds -	9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	177,109.47	139.91
agent. Reconciliation of activity in fund 210, Debt Service: Beginning fund balance as provided in prior school year 92,786.80 Plus: 92,786.80 CO&DS withheld 735,487.75 Bond interest (revenue on withheld MVLR) 139.91 Refunded bond proceeds - Premium on refunded bonds - Less: Principal payments 578,000.00 Interest expenditure 1177,109.47 Dues and fees (fees on bond interest above) 228.30 Payments to refunded bonds (admin and underwriter fees) - Discount on refunded bonds -	9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	177,109.47	139.91
Reconciliation of activity in fund 210, Debt Service: Beginning fund balance as provided in prior school year 92,786.80 Plus: 92,786.80 CO&DS withheld 735,487.75 Bond interest (revenue on withheld MVLR) 139.91 Refunded bond proceeds - Premium on refunded bonds - Less: Principal payments 578,000.00 Interest expenditure 177,109.47 Dues and fees (fees on bond interest above) 228.30 Payments to refunded bonds (admin and underwriter fees) - Discount on refunded bonds -	9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	177,109.47	139.91
Beginning fund balance as provided in prior school year 92,786.80 Plus: 735,487.75 CO&DS withheld 735,487.75 Bond interest (revenue on withheld MVLR) 139.91 Refunded bond proceeds - Premium on refunded bonds - Less: - Principal payments 578,000.00 Interest expenditure 177,109.47 Dues and fees (fees on bond interest above) 228.30 Payments to refunded bonds (admin and underwriter fees) - Discount on refunded bonds -	9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	177,109.47	139.91
Beginning fund balance as provided in prior school year 92,786.80 Plus: 735,487.75 CO&DS withheld 735,487.75 Bond interest (revenue on withheld MVLR) 139.91 Refunded bond proceeds - Premium on refunded bonds - Less: - Principal payments 578,000.00 Interest expenditure 177,109.47 Dues and fees (fees on bond interest above) 228.30 Payments to refunded bonds (admin and underwriter fees) - Discount on refunded bonds -	9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	177,109.47	139.91
Plus: 735,487.75 Bond interest (revenue on withheld MVLR) 139.91 Refunded bond proceeds - Premium on refunded bonds - Less: - Principal payments 578,000.00 Interest expenditure 177,109.47 Dues and fees (fees on bond interest above) 228.30 Payments to refunded bonds escrow agent - Dues and fees on refunded bonds (admin and underwriter fees) - Discount on refunded bonds -	9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	177,109.47	139.91
CO&DS withheld735,487.75Bond interest (revenue on withheld MVLR)139.91Refunded bond proceeds-Premium on refunded bonds-Less:-Principal payments578,000.00Interest expenditure177,109.47Dues and fees (fees on bond interest above)228.30Payments to refunded bonds escrow agent-Dues and fees on refunded bonds (admin and underwriter fees)-Discount on refunded bonds-	9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	177,109.47	139.91 19,710.11
Refunded bond proceeds - Premium on refunded bonds - Less: Principal payments 578,000.00 Interest expenditure 177,109.47 Dues and fees (fees on bond interest above) 228.30 Payments to refunded bonds escrow agent - Dues and fees on refunded bonds (admin and underwriter fees) - Discount on refunded bonds -	9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fut	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	177,109.47	139.91 19,710.11
Premium on refunded bonds - Less: Principal payments 578,000.00 Interest expenditure 177,109.47 Dues and fees (fees on bond interest above) 228.30 Payments to refunded bonds escrow agent - Dues and fees on refunded bonds (admin and underwriter fees) - Discount on refunded bonds -	9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fu Plus:	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	177,109.47	139.91 19,710.11 92,786.80
Less: Principal payments 578,000.00 Interest expenditure 177,109.47 Dues and fees (fees on bond interest above) 228.30 Payments to refunded bonds escrow agent - Dues and fees on refunded bonds (admin and underwriter fees) - Discount on refunded bonds -	9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Beginning fu Plus: CO&DS Bond in	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	177,109.47	139.91 19,710.11 92,786.80 735,487.75
Principal payments578,000.00Interest expenditure177,109.47Dues and fees (fees on bond interest above)228.30Payments to refunded bonds escrow agent-Dues and fees on refunded bonds (admin and underwriter fees)-Discount on refunded bonds-	9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond in Refundo	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow Don of activity in fund 210, Debt Service: ind balance as provided in prior school year s withheld terest (revenue on withheld MVLR) ed bond proceeds	177,109.47	139.91 19,710.11 92,786.80 735,487.75 139.91
Interest expenditure 177,109.47 Dues and fees (fees on bond interest above) 228.30 Payments to refunded bonds escrow agent - Dues and fees on refunded bonds (admin and underwriter fees) - Discount on refunded bonds -	9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Plus: CO&DS Bond in Refunde Premiur	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow Don of activity in fund 210, Debt Service: ind balance as provided in prior school year s withheld terest (revenue on withheld MVLR) ed bond proceeds	177,109.47	139.91 19,710.11 92,786.80 735,487.75 139.91
Dues and fees (fees on bond interest above) 228.30 Payments to refunded bonds escrow agent - Dues and fees on refunded bonds (admin and underwriter fees) - Discount on refunded bonds -	9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliationed Beginning fu Plus: CO&DS Bond in Refund Premiur Less:	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld terest (revenue on withheld MVLR) ed bond proceeds in on refunded bonds	177,109.47	139.91 19,710.11 92,786.80 735,487.75 139.91
Payments to refunded bonds escrow agent - Dues and fees on refunded bonds (admin and underwriter fees) - Discount on refunded bonds -	9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refund Premiur Less: Principa	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Ind balance as provided in prior school year is withheld terest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments	177,109.47	139.91 19,710.11 92,786.80 735,487.75 139.91 - 578,000.00
Discount on refunded bonds	9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatio Beginning fu Plus: CO&DS Bond in Refund Premiur Less: Principa Interest	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year s withheld terest (revenue on withheld MVLR) ed bond proceeds in on refunded bonds al payments expenditure	177,109.47	139.91 19,710.11 92,786.80 735,487.75 139.91 - 578,000.00 177,109.47
	9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fut Plus: CO&DS Bond in Refundu Premiu Less: Principa Interest Dues au	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year s withheld terest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments expenditure nd fees (fees on bond interest above)	177,109.47	139.91 19,710.11 92,786.80 735,487.75 139.91 - 578,000.00 177,109.47 228.30
Ending rund balance	9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues au Paymer Dues au	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Ind balance as provided in prior school year Swithheld terest (revenue on withheld MVLR) ed bond proceeds in on refunded bonds al payments expenditure ind fees (fees on bond interest above) ints to refunded bonds (admin and underwriter fees)	177,109.47	139.91 19,710.11 92,786.80 735,487.75 139.91 - 578,000.00 177,109.47 228.30
	9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues at Paymer Dues at Dues at	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Ind balance as provided in prior school year s withheld terest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments expenditure ind fees (fees on bond interest above) its to refunded bonds (admin and underwriter fees) at on refunded bonds	177,109.47	139.91 19,710.11 92,786.80 735,487.75 139.91 - 578,000.00 177,109.47 228.30 - -

Broward County School District

Entries resulti	ing from bond issuance and refunding:	Debit	Credit
Fund 310 Cap	ital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9299/891	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money	/ bond issues for the 2015-2016 fiscal year.		
Fund 210 Deb	t Service Current Bond Refunding		
Account #	Description		
9299/790 9200/730	Miscellaneous - Principal/Interest- Current Refunding 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current refu	unding for the 2015-2016 fiscal year.		
	t Service Advance Bond Refunding		
	Description		
<u>Account #</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 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	, , , , , , , , , , , , , , , , , , ,		
No advanced r	efunding for the 2015-2016 fiscal year.		
und 210 Deb	t Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued inte	erest for the 2015-2016 fiscal year		
	ies:	Debit	Credit
rear-end entri		Debit	
	ital Projects, CO&DS	Debit	
Fund 360 Cap		Debit	
Fund 360 Cap	<u>ital Projects, CO&DS</u> <u>Description</u> Cash	2,217,652.45	
Fund 360 Cap Account # 11XX 1220	Description Cash Due from Other Agencies	2,217,652.45 75,081.35	
Fund 360 Cap Account # 11XX 1220 9200/730	Description Cash Due from Other Agencies Dues and Fees (Administrative expense)	2,217,652.45	
Fund 360 Cap Account # 11XX 1220 9200/730 9200/710	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest	2,217,652.45 75,081.35	75 081 35
Fund 360 Cap Account # 11XX 1220 9200/730 9200/710 2632	Description Cash Due from Other Agencies Dues and Fees (Administrative expense)	2,217,652.45 75,081.35	75,081.35 2,202,740.36
Fund 360 Cap Account # 11XX 1220 32200/730 32200/710 2632 3321	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable	2,217,652.45 75,081.35	
Fund 360 Cap Account # 11XX 1220 9200/730 9200/710 2632 3321 3325	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed	2,217,652.45 75,081.35	2,202,740.36
Fund 360 Cap Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CO8	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees.	2,217,652.45 75,081.35 8,143.44	2,202,740.36
Fund 360 Cap Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CO8 2632	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS	2,217,652.45 75,081.35	2,202,740.36
Fund 360 Cap Account # 11XX 1220 2200/730 2200/710 2632 3321 3325 To record CO8 2632 3321 3325	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	2,217,652.45 75,081.35 8,143.44	2,202,740.36 23,055.53 475,616.42
Fund 360 Cap Account # 11XX 1220 3200/730 3200/710 2632 3321 3325 To record CO8 2632 3321 3325 To record PY I	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	2,217,652.45 75,081.35 8,143.44	2,202,740.36 23,055.53 475,616.42
Fund 360 Cap Account # 11XX 1220 3200/730 3200/710 2632 3321 3325 Fo record CO8 2632 3321 3325 Fo record PY E	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	2,217,652.45 75,081.35 8,143.44	2,202,740.36 23,055.53 475,616.42
Fund 360 Cap Account # 11XX 1220 3200/730 3200/710 2632 3325 Fo record CO8 2632 3325 Fo record PY E Fund 100 Gen Account #	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description	2,217,652.45 75,081.35 8,143.44 486,305.55	2,202,740.36 23,055.53 475,616.42
Fund 360 Cap Account # 11XX 1220 200/730 200/710 2632 3325 Fo record CO8 2632 3325 Fo record PY E Fund 100 Gen Account # 7200/310	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS	2,217,652.45 75,081.35 8,143.44	2,202,740.36 23,055.53 475,616.42 10,689.13
Fund 360 Cap Account # 11XX 1220 200/730 200/710 2632 3321 3325 Fo record CO8 2632 3321 3325 Fo record PY E Fund 100 Gen Account # 7200/310 3323	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS	2,217,652.45 75,081.35 8,143.44 486,305.55	2,202,740.36 23,055.53 475,616.42 10,689.13
Fund 360 Cap Account # 11XX 1220 2200/730 2200/710 2632 3321 3325 To record CO8 2632 3321 3325 To record PY E Fund 100 Gen Account # 7200/310 3323 To record amount	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration withheld from MVLR for actual administration fees as	2,217,652.45 75,081.35 8,143.44 486,305.55	2,202,740.36 23,055.53
Fund 360 Cap Account # 11XX 1220 2200/730 2200/730 2200/710 2632 3325 To record CO8 2632 3325 To record PY I Fund 100 Gen Account # 7200/310 3323 To record amoo provided in Arti	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration uuts withheld from MVLR for actual administration fees as icite XII, Section 9, Subsection (d) of the Florida Constitution.	2,217,652.45 75,081.35 8,143.44 486,305.55	2,202,740.36 23,055.53 475,616.42 10,689.13
Fund 360 Cap Account # 11XX 1220 3200/730 3200/710 2632 3321 3325 To record CO8 2632 3321 3325 To record PY E Fund 100 Gen Account # 7200/310 323 To record amoo provided in Arti Fund 210 Deb	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and teral Fund Description Professional and Technical Services CO&DS Withheld for Administration vonts withheld from MVLR for actual administration fees as icle XII, Section 9, Subsection (d) of the Florida Constitution. th Service, SBE/COBI Bonds	2,217,652.45 75,081.35 8,143.44 486,305.55	2,202,740.36 23,055.53 475,616.42 10,689.13
Fund 360 Cap Account # 11XX 1220 200/730 200/710 2632 3325 Fo record CO8 2632 3325 Fo record PY E Fund 100 Gen Account # 7200/310 3323 Fo record amoo provided in Artit Fund 210 Deb Account #	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration uuts withheld from MVLR for actual administration fees as icle XII, Section 9, Subsection (d) of the Florida Constitution. tt Service, SBE/COBI Bonds Description	2,217,652.45 75,081.35 8,143.44 486,305.55 169,337.40	2,202,740.36 23,055.53 475,616.42 10,689.13
Fund 360 Cap Account # 11XX 1220 200/730 200/710 2632 3325 Fo record CO8 2632 3325 Fo record PY E Fund 100 Gen Account # 7200/310 3323 Fo record amorprovided in Artif Fund 210 Deb Account # 200/710	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and teral Fund Description Professional and Technical Services CO&DS Withheld for Administration vonts withheld from MVLR for actual administration fees as icle XII, Section 9, Subsection (d) of the Florida Constitution. th Service, SBE/COBI Bonds	2,217,652.45 75,081.35 8,143.44 486,305.55	2,202,740.36 23,055.53 475,616.42 10,689.13
Fund 360 Cap Account # 11XX 1220 2200/730 3200/710 2632 3321 3325 Fo record CO8 2632 3321 3325 Fo record PY I Fund 100 Gen Account # '200/310 3323 Fo record amorporvided in Arti Fund 210 Deb Account # '200/710 200/720 200/720 200/730	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration runts withheld from MVLR for actual administration fees as icle XII, Section 9, Subsection (d) of the Florida Constitution. tt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	2,217,652.45 75,081.35 8,143.44 486,305.55 169,337.40	2,202,740.36 23,055.53 475,616.42 10,689.13
Fund 360 Cap Account # 11XX 1220 2200/730 2200/710 2632 3321 3325 Fo record CO8 2632 3321 3325 Fo record PY I Fund 100 Gen Account # 7200/310 3223 Fo record amorporovided in Arti Fund 210 Deb Account # 200/710 200/710 200/710 200/720 200/730 200/710 200/730 200/761	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS ADS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest CO&DS Withheld for Administration retral Fund Description Professional and Technical Services CO&DS Withheld for Administration runts withheld from MVLR for actual administration fees as icle XII, Section 9, Subsection (d) of the Florida Constitution. tt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	2,217,652.45 75,081.35 8,143.44 486,305.55 169,337.40	2,202,740.36 23,055.53 475,616.42 10,689.13
Fund 360 Cap Account # 11XX 1220 3200/730 3200/710 2632 3321 3325 To record CO8 2632 3321 3325 To record PY E Fund 100 Gen Account # 7200/310 323 To record amoo porvided in Artii Fund 210 Deb Account # 3200/710 3200/730 3200/730 3200/730 3200/761 2210	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration nunts withheld from MVLR for actual administration fees as icle XII, Section 9, Subsection (d) of the Florida Constitution. tt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	2,217,652.45 75,081.35 8,143.44 486,305.55 169,337.40	2,202,740.36 23,055.53 475,616.42 10,689.13
Fund 360 Cap Account # 11XX 1220 2200/730 2200/730 2200/710 2632 3321 3325 To record CO8 2632 3321 3325 To record PY I Fund 100 Gen Account # 7200/310 3223 To record amoo provided in Arti Fund 210 Deb Account # 200/710 200/720 200/710 200/710 200/710 200/720 200/761 2210 1114	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS ADS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest CO&DS Withheld for Administration retral Fund Description Professional and Technical Services CO&DS Withheld for Administration runts withheld from MVLR for actual administration fees as icle XII, Section 9, Subsection (d) of the Florida Constitution. tt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	2,217,652.45 75,081.35 8,143.44 486,305.55 169,337.40	2,202,740.36 23,055.53 475,616.42 10,689.13
Fund 360 Cap Account # 11XX 1220 39200/730 9200/730 9200/710 2632 3321 3325 To record CO8 2632 3321 3325 To record PY L Fund 100 Gen Account # 7200/310 3323 To record amoi provided in Artif Fund 210 Deb Account # 9200/720 9200/730 9200/761 2210 1114 3322 3326	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and teral Fund Description Professional and Technical Services CO&DS Withheld for Administration unts withheld from MVLR for actual administration fees as icle XII, Section 9, Subsection (d) of the Florida Constitution. tt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	2,217,652.45 75,081.35 8,143.44 486,305.55 169,337.40	2,202,740.36 23,055.53 475,616.42 10,689.13 169,337.40
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CO8 2632 3321 3325 To record PY I Fund 100 Gen Account # 7200/310 3323 To record amoo provided in Arti Fund 210 Deb Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS ADS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration unts withheld from MVLR for actual administration fees as icle XII, Section 9, Subsection (d) of the Florida Constitution. tt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	2,217,652.45 75,081.35 8,143.44 486,305.55 169,337.40	2,202,740.36 23,055.53 475,616.42 10,689.13 169,337.40
Fund 360 Cap Account # 11XX 1220 3200/730 3200/730 3200/710 2632 3321 3325 To record CO8 2632 3321 3325 To record PY I Fund 100 Gen Account # 7200/310 3323 To record amorporvided in Artif Fund 210 Deb Account # 9200/710 9200/720 9200/761 9210 1114 3322 3326 11XX To record debt	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS ADS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and teral Fund Description Professional and Technical Services CO&DS Withheld for Administration unts withheld from MVLR for actual administration fees as icle XII, Section 9, Subsection (d) of the Florida Constitution. tt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Co&DS Withheld for SBE/COBI Bonds	2,217,652.45 75,081.35 8,143.44 486,305.55 169,337.40	2,202,740.36 23,055.53 475,616.42 10,689.13 169,337.40
Fund 360 Cap Account # 11XX 1220 2200/730 2200/730 2200/710 2632 3321 3325 To record CO8 2632 3321 3325 To record PY E Fund 100 Gen Account # 7200/310 3323 To record amorporvided in Artif Fund 210 Deb Account # 2000/710 2000/720 2000/730 2000/730 2000/761 2210 1114 3322 3326 11XX To record debt	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration runts withheld from MVLR for actual administration fees as icle XII, Section 9, Subsection (d) of the Florida Constitution. tt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accured Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash eservice payments, MVLR withheld for debt service, investment ed fees, reversal of accrued inter	2,217,652.45 75,081.35 8,143.44 486,305.55 169,337.40	2,202,740.36 23,055.53 475,616.42 10,689.13 169,337.40
Fund 360 Cap Account # 11XX 1220 2200/730 2200/730 2200/710 2632 3321 3325 To record CO8 2632 3321 3325 To record PY IC Fund 100 Gen Account # 7200/310 3323 To record amorporvided in Artif Fund 210 Deb Account # 2000/730 2000/730 2000/730 2000/761 2210 1114 33226 11XX To record debt 2326 11XX To record debt 2340	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS ADS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and teral Fund Description Professional and Technical Services CO&DS Withheld for Administration unts withheld from MVLR for actual administration fees as icle XII, Section 9, Subsection (d) of the Florida Constitution. tt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Co&DS Withheld for SBE/COBI Bonds	2,217,652.45 75,081.35 8,143.44 486,305.55 169,337.40	2,202,740.36 23,055.53 475,616.42 10,689.13 169,337.40
Fund 360 Cap Account # 11XX 1220 2200/730 2200/730 2200/730 2200/710 2632 3321 3325 To record CO8 2632 3321 3325 To record PY I Fund 100 Gen Account # 7200/310 3223 To record amorporvided in Artit Fund 210 Deb Account # 2200/710 2200/710 2200/710 2200/761 2210 1114 3322 3226 11XX To record debt earnings, relate advance refunce agent.	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS ADS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration wuts withheld from MVLR for actual administration fees as icle XII, Section 9, Subsection (d) of the Florida Constitution. tt Service, SEF/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash service payments, MVLR withheld for debt service, investment efferes, reversal of accrued interest, and transfer of prior year <td>2,217,652.45 75,081.35 8,143.44 486,305.55 169,337.40</td> <td>2,202,740.36 23,055.53 475,616.42 10,689.13 169,337.40 </td>	2,217,652.45 75,081.35 8,143.44 486,305.55 169,337.40	2,202,740.36 23,055.53 475,616.42 10,689.13 169,337.40
Fund 360 Cap Account # 11XX 1220 3200/730 3200/730 3200/710 2632 3321 3325 Fo record CO8 2632 3321 3325 Fo record PY E Fund 100 Gen Account # 7200/310 323 Fo record amoo porvided in Arti Fund 210 Deb Account # 3200/761 3210 3226 3200/761 3210 3226 1114 3322 3326 1114 3322 3326 111XX Fo record debt advance refunct agent. Reconciliation	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Revenues - Unavailable, CO&DS disbursements, and Deterat Fund Description Professional and Technical Services CO&DS Withheld for Administration nuts withheld from MVLR for actual administration fees as icle XII, Section 9, Subsection (d) of the Florida Constitution. th Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash eservice payments, MVLR withheld for debt service, investment ed fees, reversal of accrued interest, and transfer of prior year ding cash with fiscal agent to payments of refunded bonds escrow	2,217,652.45 75,081.35 8,143.44 486,305.55 169,337.40	2,202,740.36 23,055.53 475,616.42 10,689.13 169,337.40
Fund 360 Cap Account # 11XX 1220 2200/730 2200/730 2200/730 2200/710 2632 3321 3325 To record CO8 2632 3321 3325 To record PY I Fund 100 Gen Account # 7200/310 3223 To record amoo provided in Artit Fund 210 Deb Account # 2200/710 2200/710 2200/710 2200/761 2210 1114 3322 3226 11XX To record debt partings, relate advance refunce agent. Reconciliation Beginning fund	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS ADS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration wuts withheld from MVLR for actual administration fees as icle XII, Section 9, Subsection (d) of the Florida Constitution. tt Service, SEF/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash service payments, MVLR withheld for debt service, investment efferes, reversal of accrued interest, and transfer of prior year <td>2,217,652.45 75,081.35 8,143.44 486,305.55 169,337.40</td> <td>2,202,740.36 23,055.53 475,616.42 10,689.13 169,337.40 </td>	2,217,652.45 75,081.35 8,143.44 486,305.55 169,337.40	2,202,740.36 23,055.53 475,616.42 10,689.13 169,337.40
Fund 360 Cap Account # 11XX 1220 3200/730 3200/710 2632 3321 3325 To record CO8 2632 3321 3325 To record PY E Fund 100 Gen Account # 7200/310 323 To record amoo porvided in Arti Fund 210 Deb Account # 2000/710 3200/761 2210 1114 3322 3326 11XX To record debt advance refunc agent. Reconciliation	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration unts withheld from MVLR for actual administration fees as icle XII, Section 9, Subsection (d) of the Florida Constitution. th Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ervice payments, MVLR withheld for debt service, investment ed fees, reversal of accrued interest, and transfer of prior year ding cash with fiscal agent to payments of refunded bonds escrow to f activity in fund 210, Debt Service: Balance as provided in prior school year	2,217,652.45 75,081.35 8,143.44 486,305.55 169,337.40	2,202,740.36 23,055.53 475,616.42 10,689.13 169,337.40
Fund 360 Cap Account # 11XX 1220 3200/730 3200/730 3200/710 2632 3321 3325 To record CO8 2632 3321 3325 To record PY I Fund 100 Gen Account # 7200/310 3323 To record amor provided in Artif Fund 210 Deb Account # 9200/710 9200/720 9200/761 92100 1114 3322 3326 11XX To record debt 9300/761 9210 1114 3322 3326 11XX To record debt 9300/761 9210 11XX To record debt 9300/761 9310 93206 <	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration unts withheld from MVLR for actual administration fees as icle XII, Section 9, Subsection (d) of the Florida Constitution. th Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ervice payments, MVLR withheld for debt service, investment ed fees, reversal of accrued interest, and transfer of prior year ding cash with fiscal agent to payments of refunded bonds escrow to f activity in fund 210, Debt Service: Balance as provided in prior school year	2,217,652.45 75,081.35 8,143.44 486,305.55 169,337.40	2,202,740.36 23,055.53 475,616.42 10,689.13 169,337.40
Fund 360 Cap Account # 11XX 1220 3200/710 2632 3321 3325 To record CO8 2632 3321 3325 To record PY I Fund 100 Gen Account # 7200/310 323 To record amoo porvided in Artii Fund 210 Deb Account # 9200/710 9200/720 9200/730 9200/730 9200/761 9210 1114 33226 11XX To record debt advance refunce agent. Reconciliation Beginning fund Plus: CO&DS w Bond inte Refunded	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &BDS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration nuts withheld from MVLR for actual administration fees as icle XII, Section 9, Subsection (d) of the Florida Constitution. t Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for debt service, investment ed fees, reversal of accrued interest, and transfer of prior year ding cash with fiscal agent to payments of refunded bonds escrow nof activity in fund	2,217,652.45 75,081.35 8,143.44 486,305.55 169,337.40	2,202,740.36 23,055.53 475,616.42 10,689.13 169,337.40 8,715,415.57 1,657.93 232,338.81 673,135.04 8,715,415.57
Fund 360 Cap Account # 11XX 1220 3200/730 3200/710 2632 3321 3325 To record CO8 2632 3321 3325 To record PY I Fund 100 Gen Account # 7200/310 323 To record amoo porvided in Artii Fund 210 Deb Account # 9200/720 9200/730 9200/730 9200/761 9210 1114 33226 11XX To record debt advance refunce agent. Reconciliation Beginning fund Plus: CO&DS w Bond inte Refunded Premium	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS RDS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration unuts withheld from MVLR for actual administration fees as idle XII, Section 9, Subsection (d) of the Florida Constitution. t Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash * service payments, MVLR withheld for debt service, investment ed fees, reversal of accrued interest, and transfer of prior year eding cash with fiscal agent to payments of refunded bonds escrow to f activity in fund 210, Debt Service: withheld mest (revenue on withheld MVLR)	2,217,652.45 75,081.35 8,143.44 486,305.55 169,337.40	2,202,740.36 23,055.53 475,616.42 10,689.13 169,337.40 8,715,415.57 1,657.93 232,338.81 673,135.04 8,715,415.57
Fund 360 Cap Account # 11XX 1220 2200/730 2200/730 2200/730 2200/710 2632 3321 3325 To record CO8 2632 3321 3325 To record PY I Fund 100 Gen Account # 7200/310 323 To record amoo porvided in Arti Fund 210 Deb Account # 2200/710 2020/720 2020/710 2020/720 2020/761 2210 1114 3322 311XX To record debt earnings, relate advance refunct agent. Bond inte Refunded Premium Less:	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and teral Fund Description Professional and Technical Services CO&DS Withheld for Administration ust withheld from MVLR for actual administration fees as icle XII, Section 9, Subsection (d) of the Florida Constitution. treatement Pescription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash eservice payments, MVLR withheld for debt service, investment ed fees, reversal of accrued interest, and transfer of prior year ding cash with fiscal agent to payments of refunded bonds escrow thed withheld trest (revenue on withheld MVLR) B balance as provided in prior school year withheld inst (revenue on withheld MVLR) B bond proceeds on refunded bonds	2,217,652.45 75,081.35 8,143.44 486,305.55 169,337.40	2,202,740.36 23,055.53 475,616.42 10,689.13 169,337.40
Fund 360 Cap Account # 11XX 1220 9200/730 9200/730 9200/730 9200/710 2632 3321 3325 To record CO8 2632 3321 3325 To record PY II Fund 100 Gen Account # 7200/310 3323 To record amoo provided in Arti Fund 210 Deb Account # 9200/710 9200/710 9200/710 9200/710 9200/761 9210 1114 3322 3326 11XX To record debt earnings, relate advance refunce agent. Reconciliation Beginning fund Plus: CO&DS v Bond inte Refunded Premium <tr< td=""><td>Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - O&DS disbursements, and Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration unts withheld from MVLR for actual administration fees as icle XII, Section 9, Subsection (d) of the Florida Constitution. t Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash efferes, reversal of accrued interest, and transfer of prior year ding cash with fiscal agent to payments of refunded bonds escrow nof activity in fund 210, Debt Service: withheld mest (revenue on withheld MVLR) Healance as provided in prior school year withheld mest (revenue on withheld MVLR) Hoond proceeds on refunded bonds</td><td>2,217,652.45 75,081.35 8,143.44 486,305.55 169,337.40</td><td>2,202,740.36 23,055.53 475,616.42 10,689.13 169,337.40 </td></tr<>	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - O&DS disbursements, and Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration unts withheld from MVLR for actual administration fees as icle XII, Section 9, Subsection (d) of the Florida Constitution. t Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash efferes, reversal of accrued interest, and transfer of prior year ding cash with fiscal agent to payments of refunded bonds escrow nof activity in fund 210, Debt Service: withheld mest (revenue on withheld MVLR) Healance as provided in prior school year withheld mest (revenue on withheld MVLR) Hoond proceeds on refunded bonds	2,217,652.45 75,081.35 8,143.44 486,305.55 169,337.40	2,202,740.36 23,055.53 475,616.42 10,689.13 169,337.40
Fund 360 Cap Account # 11XX 1220 39200/730 9200/730 9200/710 2632 3321 3325 To record CO8 2632 3321 3325 To record PY II Fund 100 Gen Account # 7200/310 3323 To record amoi provided in Arti Fund 210 Deb Account # 9200/710 9200/720 9200/761 92100 1114 3322 3326 11XX To record debt earnings, relate advance refunce agent. Reconciliation Beginning fund Plus: CO&DS w Bond inte Refunded Premium Less: Principal p Interest e: </td <td>Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Description Professional and Technical Services CO&DS Withheld for Administration unts withheld from MVLR for actual administration fees as icle XII, Section 9, Subsection (d) of the Florida Constitution. t Service, SBE/COBI Bonds Co&DS Withheld for Administration Fees Payments on Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash erevice payments, MVLR withheld for debt service, investment ed fees, reversal of accrued interest, and transfer of prior year ding cash with fiscal agent to payments of refunded bonds escrow of activity in fund 210, Debt Service: dialance as provided in prior school year withheld rest (revenue on withheld MVLR) doond proceeds on refunded bonds payments xpenditure</td> <td>2,217,652.45 75,081.35 8,143.44 486,305.55 169,337.40</td> <td>2,202,740.36 23,055.53 475,616.42 10,689.13 169,337.40 </td>	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Description Professional and Technical Services CO&DS Withheld for Administration unts withheld from MVLR for actual administration fees as icle XII, Section 9, Subsection (d) of the Florida Constitution. t Service, SBE/COBI Bonds Co&DS Withheld for Administration Fees Payments on Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash erevice payments, MVLR withheld for debt service, investment ed fees, reversal of accrued interest, and transfer of prior year ding cash with fiscal agent to payments of refunded bonds escrow of activity in fund 210, Debt Service: dialance as provided in prior school year withheld rest (revenue on withheld MVLR) doond proceeds on refunded bonds payments xpenditure	2,217,652.45 75,081.35 8,143.44 486,305.55 169,337.40	2,202,740.36 23,055.53 475,616.42 10,689.13 169,337.40
Fund 360 Cap Account # 11XX 1220 39200/730 9200/730 9200/710 2632 3321 3325 To record CO8 2632 3321 3325 To record PY I Fund 100 Gen Account # 7200/310 3323 To record amorprovided in Artif Fund 210 Deb Account # 9200/710 9200/720 9200/720 9200/761 2210 1114 3322 3326 11XX To record debt earnings, relate advance refunce agent. Reconciliation Beginning fund Plus: CO&DS v Bond inte Refunded Premium Less: Principal I Interest e: <	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&D Distributed Interest on Undistributed CO&DS RDS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and teral Fund Description Professional and Technical Services CO&DS Withheld for Administration unts withheld from MVLR for actual administration fees as icle XII, Section 9, Subsection (d) of the Florida Constitution. t Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash efferes, reversal of accrued interest, and transfer of prior year ding cash with fiscal agent to pa	2,217,652.45 75,081.35 8,143.44 486,305.55 169,337.40	2,202,740.36 23,055.53 475,616.42 10,689.13 169,337.40
Fund 360 Cap Account # 11XX 1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CO8 2632 3321 3325 To record PY I Fund 100 Gen Account # 7200/310 323 To record amoo porovided in Artii Fund 210 Deb Account # 9200/730 9200/730 9200/761 2210 1114 33226 11XX To record debt earnings, relate advance refunce agent. Reconciliation Plus: CO&DS w Bond inte Refunded Premium Less: Principal # Dues and Payments Dues and	Description Cash Due form Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS ADS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and teral Fund Description Professional and Technical Services CO&DS Withheld for Administration unts withheld from MVLR for actual administration fees as icle XII, Section 9, Subsection (d) of the Florida Constitution. t Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash : service payments, MVLR withheld for debt service, investment ed fees, reversal of accrued interest, and transfer of prior year ding cash with fiscal agent to payments of refunded bonds escrow nof activity in fund 210, Debt Service: to factivity in fund 210, Debt Services to balance as provided in prior school year withheld rest (revenue on withheld MVLR) Boand proceeds on refunded bonds payments xpenditure i fees (fees on bond inter	2,217,652.45 75,081.35 8,143.44 486,305.55 169,337.40	2,202,740.36 23,055.53 475,616.42 10,689.13 169,337.40
Fund 360 Cap Account # 11XX 1220 3200/730 3200/710 2632 3321 3325 To record CO8 2632 3321 3325 To record PY I Fund 100 Gen Account # 7200/310 323 To record amore percont 210 Deb Account # 9200/720 9200/730 9200/730 9200/761 9210 1114 33226 11XX To record debt advance refunce agent. Reconciliation Bagen, relate advance refunce agent. CO&DS w Bond inte Refunded Premium Less: Principal # Dues and Payments Dues and	Description Cash Due and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS RDS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eteral Fund Description Professional and Technical Services CO&DS Withheld for Administration unts withheld from MVLR for actual administration fees as icle XII, Section 9, Subsection (d) of the Florida Constitution. tt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash to activity in fund 210, Debt Service: to adaption and interest above) to adaption and pror school year withheld	2,217,652.45 75,081.35 8,143.44 486,305.55 169,337.40	2,202,740.36 23,055.53 475,616.42 10,689.13 169,337.40

Calhoun County School District

Entries resul			
	ting from bond issuance and refunding:	Debit	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2015-2016 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	Description		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
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 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		
5522			
No current re	funding for the 2015-2016 fiscal year.		
-und 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3299/092 3715	Sale of Refunding Bonds	-	-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	;		
No advanced	refunding for the 2015-2016 fiscal year.		
	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX 2210	Cash Accrued Interest Payable	-	
	nterest for the 2015-2016 fiscal year		-
NO ACCINEU II	iterest for the 2013-2010 listal year		
Year-end ent	ries:	Debit	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	64,696.73	
1220	Due from Other Agencies	436.25	
9200/730	Dues and Fees (Administrative expense)	47.32	
	Interest	47.52	
9200/710		47.52	436.25
9200/710 2632 3321	Interest	47.02	
9200/710 2632 3321	Interest Deferred Revenues - Unavailable	41.52	64,610.09
9200/710 2632 3321 3325	Interest Deferred Revenues - Unavailable CO&DS Distributed	47.52	64,610.09
9200/710 2632 3321 3325 To record CC	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees.		64,610.09
9200/710 2632 3321 3325 Fo record CC 2632	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	9,196.17	64,610.09 133.96
2200/710 2632 3321 3325 Fo record CC 2632 3321	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees.		64,610.09 133.96 9,131.80
2200/710 2632 3321 3325 Fo record CC 2632 3321 3325	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed		64,610.09 133.96 9,131.80
9200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS V&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and		64,610.09 133.96 9,131.80
9200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund		64,610.09 133.96 9,131.80
9200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account #	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description	9,196.17	64,610.09 133.96 9,131.80
3200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services		64,610.09 133.96 9,131.80 64.37
3200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration	9,196.17	64,610.09 133.96 9,131.80
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as	9,196.17	64,610.09 133.96 9,131.80 64.37
3200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	9,196.17	64,610.09 133.96 9,131.80 64.37
2200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am orrovided in A Fund 210 De	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds	9,196.17	64,610.09 133.96 9,131.80 64.37
3200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account #	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description	9,196.17	64,610.09 133.96 9,131.80 64.37
3200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 3200/710	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal	9,196.17	64,610.09 133.96 9,131.80 64.37
2200/710 2632 3321 3325 For record CC 2632 3321 3325 For record PY Fund 100 Ge Account # 7200/310 3323 For record am provided in A Fund 210 De Account # 3200/710 3200/720	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest ON Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest ON Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest ON Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest ON Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest ON Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest ON Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest ON Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest ON Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest ON Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest ON Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest ON Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest ON Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Revenues	9,196.17	64,610.09 133.96 9,131.80 64.37
3200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/730	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest SBA Sinking Fund Administration Fees	9,196.17	64,610.09 133.96 9,131.80 64.37
3200/710 2632 3321 3325 For record CC 2632 3325 For record PY Fund 100 Ge Account # 7200/310 3323 For record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/730 3200/761	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Det Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	9,196.17	64,610.09 133.96 9,131.80 64.37
3200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 3200/720 3200/720 3200/730 3200/730	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest SBA Sinking Fund Administration Fees	9,196.17	64,610.09 133.96 9,131.80 64.37
3200/710 2632 3321 3325 Fo record CC 2632 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/761 2210 1114	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS BeDS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	9,196.17	64,610.09 133.96 9,131.80 64.37
3200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/761 2200 1114 3322	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	9,196.17	64,610.09 133.96 9,131.80 64.37
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	9,196.17	64,610.09 133.96 9,131.80 64.37
3200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/761 3200/761 32200 3200/761 32210 1114 3322 3326 11XX	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 08DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	9,196.17	64,610.09 133.96 9,131.80 64.37
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 3322 3326 1114 3322 50 record det 3326 11XX To record det	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	9,196.17	64,610.09 133.96 9,131.80 64.37
3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/730 3200/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refut	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	9,196.17	64,610.09 133.96 9,131.80 64.37
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 1322 3326 111X To record del earnings, rela	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Det service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year	9,196.17	436.25 64,610.09 133.96 9,131.80 64.37 983.91
3200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 3200/710 3200/710 3200/710 3200/761 3200/761 3220 3200/761 32210 1114 3322 3326 111X Fo record def earnings, rela advance refut agent.	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment the fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	9,196.17	64,610.09 133.96 9,131.80 64.37
3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/761 2210 1114 3322 3326 To record del aarnings, rela advance refutu agent. Reconciliation	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment tted fees, reversal of accrued interest, and transfer of prior year nnding cash with fiscal agent to payments of refunded bonds escrow	9,196.17	64,610.09 133.96 9,131.80 64.37
3200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 100 De Account # 3200/710 3200/710 3200/761 3210 Fo record det advance refung advance refung agent. Reconciliatic Beginning fur	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment the fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	9,196.17	64,610.09 133.96 9,131.80 64.37
3200/710 2632 3321 3325 For record CC 2632 3321 3325 For record CC 2632 3321 3325 For record CC 2632 3321 3325 For record PY Fund 100 Ge Account # 7200/310 3323 For record am provided in A Fund 210 De Account # 3200/710 3200/761 321114 3322 3326 11XX For record det aarnings, rela advance refut agent. Reconciliatic Beginning fur Plus:	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow addition agent to payments of refunded bonds escrow	9,196.17	64,610.09 133.96 9,131.80 64.37
2200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 200/710 3200/720 3200/720 3200/730 3200/730 3200/770 300/770 300	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment tred fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld withheld	9,196.17	64,610.09 133.96 9,131.80 64.37
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 200/710 3200/720 3200/720 3200/730 3200/710 3200/710 3200/720 3200/710 3200/710 3200/720 3200/730 3200/710 3200/710 3200/710 3200/720 3200/710 3200/720 3200/730 3200/710 3200/720 3200/730 3200/710 3200/720 3200/730 3200/710 3200/720 3200/730 3200/710 3200/720 3200/710 3200/710 3200/720 3200/710 3200/710 3200/720 3200/710 3200/720 3200/710 3200/720 3200/710 3200/710 3200/720 3200/710 3200/720 3200/710 3200/720 3200/720 3200/710 3200/720 3200/710 3200/720 3200/710 3200/720 3200/710 3200/720 3200/720 3200/710 3200/720 3200/720 3200/720 3200/720 3200/720 3200/720 3200/730 3200/720 3200/720 3200/730 3200/720 3200/720 3200/720 3200/730 3200/720 300/720 3	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow muthheld terest (revenue on withheld MVLR)	9,196.17	64,610.09 133.96 9,131.80 64.37
2200/710 2632 3321 3325 To record CC 2632 3325 To record CC 2632 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/720 3200/761 2210 1114 3322 3326 1114 3322 3326 111X To record del advance refut agent. Reconciliation Plus: CO&DS Bond int Refunde	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for ABE/COBI Bonds SBA Sinking Fund Earnings Cash to service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) et balance as provided in prior school year withheld terest (revenue on withheld MVLR)	9,196.17	64,610.09 133.96 9,131.80 64.37
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/761 2210 1114 3322 3326 11XX To record del advance refut agent. Reconciliation Beginning fur Plus: CO&DS Bond int Refunde	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow muthheld terest (revenue on withheld MVLR)	9,196.17	64,610.09 133.96 9,131.80 64.37
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/720 3200/761 2210 1114 3322 3326 1114 3322 3320 1114 3322 3320 1114 3322 3320 1114 3322 3320 1114 3322 3320 1114 3322 3320 1114 3322 3320 1114 3322 3320 1114 3322 3320 1114 3322 3320 1114 3322 3300/761 2210 1114 3322 3300/761 2210 1114 3322 3300/761 2210 1114 3322 3326 1114 3322 3300/761 2210 1114 3322 3300/761 2210 1114 3322 3300/761 2210 1114 3322 3300/761 2210 1114 3322 3300/761 2210 1114 3322 3300/761 2210 1114 3326 1114 320 1114	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow mutheld terest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds	9,196.17	64,610.09 133.96 9,131.80 64.37
2200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 2200/710 3200/761 2200/710 3200/710 3200/761 2200/710 3200/761 2200/710 3200/761 2200/710 3200/761 2200/710 3200/761 2200/710 3200/761 2200/710 3200/761 2200/710 3200/761 2200/710 3200/761 2200/710 3200/761 200/761 200/	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for ABE/COBI Bonds SBA Sinking Fund Earnings Cash to service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) et balance as provided in prior school year withheld terest (revenue on withheld MVLR)	9,196.17	64,610.09 133.96 9,131.80 64.37
2200/710 2632 3321 3325 Fo record CC 2632 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/730 3200/761 3200/730 3200/761 3211 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3328 Fo record def parnings, relation advance refut agent. Reconciliatio Bond int Refunde Premium Less: Principal Interest	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) d balance as provided in prior school year withheld terest (revenue on withheld MVLR) d bond proceeds n on refunded bonds I payments	9,196.17	64,610.09 133.96 9,131.80 64.37
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/761 9200/770 9200/761 9200/770 9200/770 9200/761 9200/770 9200/761 9	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: withheld terest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds I payments expenditure	9,196.17	64,610.09 133.96 9,131.80 64.37
2200/710 2632 3321 3325 To record CC 2632 3325 To record CC 2632 3325 To record CC 2632 3325 To record CC 270/310 3323 To record am provided in A Eund 210 De Account # 2200/710 3200/720 3200/761 2210 1114 3322 3326 1114 322 3326 1114 3322 3326 1114 3326 1114 322 3326 1114 322 3326 1114 322 326 1114 327 328 1114 327 329 1114 329 1114 329 1114 329 1114 329 1114 329 1114 329 1114 329 1114	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) d bond proceeds n on refunded bonds I payments expenditure di fees on bond interest above) ts to refunded bonds escrow agent di fees on refunded bonds (admin and underwriter fees)	9,196.17	64,610.09 133.96 9,131.80 64.37
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record CC 2632 3321 3325 To record CC 2632 3321 3325 To record PY Eund 100 Ge Account # 7200/310 3323 To record am provided in A Eund 210 De Account # 2200/710 3200/761 2210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 114 3322 3326 1114 114 3322 3326 1114 114 3322 3326 1114 114 3322 3326 1114 114 3322 3326 1114 114 3322 3326 1114 114 3322 3326 1114 114 3322 3326 1114 114 3322 3326 1114 114 3322 3326 1114 114 3322 3326 1114 114 3322 3326 1114 114 3322 3326 1114 114 3322 3326 1114 114 322 3326 1114 114 3322 3326 1114 114 3322 3326 1114 114 3322 3326 1114 114 3322 3326 1114 114 3322 3326 1114 114 3322 3326 1114 114 3322 3326 1114 114 3326 1114 114 3326 1114 114 3326 1114 114 3326 1114 114 3326 1114 114 3326 1114 114 3326 1114 114 3326 1114 114 3326 1114 114 114 114 114 114 114 1	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year ending cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds I payments expenditure di fees on bond interest above) ts to refunded bonds (admin and underwriter fees) t on refunded bonds </u></u>	9,196.17	64,610.09 133.96 9,131.80 64.37

Charlotte County School District

	Charlotte County School District		
Entries resu	Iting from bond issuance and refunding:	Debit	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9200/730	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2015-2016 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	Description		
9299/790 9200/730	Miscellaneous - Principal/Interest- Current Refunding 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 3322	Premium on Sale of Refunding Bonds CO&DS Withheld for SBE/COBI Bonds		-
33ZZ	COADS Withheid for SBE/COBI Bonds		-
No current re	funding for the 2015-2016 fiscal year.		
	bt Service Advance Bond Refunding		
Account #	Description		
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 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced	refunding for the 2015-2016 fiscal year.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX 2210	Cash	-	
	Accrued Interest Payable nterest for the 2015-2016 fiscal year		-
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description	450,400,00	
	Cash		
		156,493.30	
1220	Due from Other Agencies	4,567.87 495.44	
1220 9200/730		4,567.87	
1220 9200/730 9200/710 2632	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable	4,567.87	4,567.87
1220 9200/730 9200/710 2632 3321	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed	4,567.87	155,586.07
1220 9200/730 9200/710 2632 3321 3325	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS	4,567.87	155,586.07
1220 9200/730 9200/710 2632 3321 3325	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed	4,567.87	4,567.87 155,586.07 1,402.67
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 2&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	4,567.87	155,586.07 1,402.67
1220 3200/730 3200/710 2632 3321 3325 To record CC 2632 3321	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	4,567.87 495.44	155,586.07 1,402.67 20,085.05
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 2&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	4,567.87 495.44	155,586.07 1,402.67 20,085.05
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	4,567.87 495.44	155,586.07 1,402.67 20,085.05
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Get	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and emeral Fund	4,567.87 495.44	155,586.07 1,402.67
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account #	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	4,567.87 495.44	155,586.07 1,402.67 20,085.05
1220 3200/730 3200/710 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	4,567.87 495.44 20,735.37	155,586.07 1,402.67 20,085.05 650.32
1220 3200/730 3200/710 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Entereat Revenues - Unavailable, CO&DS disbursements, and Enterest on Undistributed Services CO&DS Withheld for Administration From MVLR for actual administration fees as	4,567.87 495.44 20,735.37	155,586.07 1,402.67 20,085.05 650.32
1220 3200/730 3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	4,567.87 495.44 20,735.37	155,586.07 1,402.67 20,085.05
1220 3200/730 3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Entereat Revenues - Unavailable, CO&DS disbursements, and Enterest on Undistributed Services CO&DS Withheld for Administration From MVLR for actual administration fees as	4,567.87 495.44 20,735.37	155,586.07 1,402.67 20,085.05 650.32
2220 2200/730 2200/730 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account #	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Enterest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Enterest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Enterest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Enterest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Enterest on Undistributed CO&DS Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Enterest Service, SBE/COBI Bonds Description	4,567.87 495.44 20,735.37 10,302.30	155,586.07 1,402.67 20,085.05 650.32
1220 3200/730 3200/710 3323 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Fund Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal	4,567.87 495.44 20,735.37 10,302.30	155,586.07 1,402.67 20,085.05 650.32
1220 3200/730 3200/710 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/720	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Enterest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Enterest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Enterest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Enterest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Enterest on Undistributed CO&DS Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Enterest Service, SBE/COBI Bonds Description	4,567.87 495.44 20,735.37 10,302.30	155,586.07 1,402.67 20,085.05 650.32
1220 2200/730 2200/730 2632 3321 3325 To record CC 2632 2632 2632 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/720 2200/720 2200/730 2200/761	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	4,567.87 495.44 20,735.37 10,302.30 427,000.00 78,846.63	155,586.07 1,402.67 20,085.05 650.32
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	4,567.87 495.44 20,735.37 10,302.30 427,000.00 78,846.63 151.90	155,586.07 1,402.67 20,085.05 650.32
1220 3200/730 3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am brovided in A Fund 210 De Account # 3200/710 3200/720 3200/761 2210 1114	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	4,567.87 495.44 20,735.37 10,302.30 427,000.00 78,846.63 151.90	155,586.07 1,402.67 20,085.05 650.32 10,302.30
1220 3200/730 3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am brovided in A Fund 210 De Account # 3200/710 3200/720 3200/761 32210 1114 3322	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	4,567.87 495.44 20,735.37 10,302.30 427,000.00 78,846.63 151.90	155,586.07 1,402.67 20,085.05 650.32 10,302.30
1220 3200/730 3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/761 2210 1114 3322 3326	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Revenues -	4,567.87 495.44 20,735.37 10,302.30 427,000.00 78,846.63 151.90	155,586.07 1,402.67 20,085.05 650.32
1220 3200/730 3200/710 3323 Fo record CC 2632 3321 3325 Fo record CC 2632 3321 50 record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/761 2210 1114 3322 3326 11XX Fo record del	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Det service payments, MVLR withheld for debt service, investment	4,567.87 495.44 20,735.37 10,302.30 427,000.00 78,846.63 151.90	155,586.07 1,402.67 20,085.05 650.32 10,302.30
1220 3200/730 3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/710 3200/761 2210 1114 3322 3326 11XX To record del carnings, relation of the second del carnings, relation of the seco	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Det service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	4,567.87 495.44 20,735.37 10,302.30 427,000.00 78,846.63 151.90	155,586.07 1,402.67 20,085.05 650.32 10,302.30
1220 3200/730 3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/730 3200/761 2210 1114 3322 3326 11XX To record del carnings, rela advance refu	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Det service payments, MVLR withheld for debt service, investment	4,567.87 495.44 20,735.37 10,302.30 427,000.00 78,846.63 151.90	155,586.07 1,402.67 20,085.05 650.32 10,302.30
1220 3200/730 3200/710 3323 To record CC 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/761 2210 1114 3322 3326 11XX To record del advance refu	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Det service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	4,567.87 495.44 20,735.37 10,302.30 427,000.00 78,846.63 151.90	155,586.07 1,402.67 20,085.05 650.32 10,302.30
1220 9200/730 9200/730 9200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am porovided in A Eund 210 De Account # 9200/710 9200/761 9200/761 9210 1114 3322 3326 11XX Fo record del parnings, relation advance refut agent.	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Det service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	4,567.87 495.44 20,735.37 10,302.30 427,000.00 78,846.63 151.90	155,586.07 1,402.67 20,085.05 650.32 10,302.30
1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am porovided in A Fund 100 De Account # 9200/710 9200/720 9200/761 9210 1114 3322 326 111XX To record del earnings, relation advance refut agent. Reconciliation Beginning fur	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. th Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	4,567.87 495.44 20,735.37 10,302.30 427,000.00 78,846.63 151.90	155,586.07 1,402.67 20,085.05 650.32 10,302.30
1220 3200/730 3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 300/710 300/70 300/70 300/700 300/70 30	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Detervice payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	4,567.87 495.44 20,735.37 10,302.30 427,000.00 78,846.63 151.90	155,586.07 1,402.67 20,085.05 650.32 10,302.30 10,302.30 489,369.13 93.05 16,536.31
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/761 9210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliatio Beginning fur Plus: CO&DS	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld	4,567.87 495.44 20,735.37 10,302.30 427,000.00 78,846.63 151.90	155,586.07 1,402.67 20,085.05 650.32 10,302.30 10,302.30 489,369.13 93.09 16,536.31 42,728.53 489,369.13
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/761 9200/710 9200/761 9200/761 9210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliatio Beginning fur Plus: CO&DS Bond in	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Detervice payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	4,567.87 495.44 20,735.37 10,302.30 427,000.00 78,846.63 151.90	155,586.07 1,402.67 20,085.05 650.32 10,302.30 10,302.30 489,369.13 93.05 16,536.31
1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am porovided in A Fund 210 De Account # 9200/710 9200/720 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record del advance refu advance refu Beginning fur Plus: CO&DSS Bond in Refunde Premiur	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable Co&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year Co&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year Co&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services Co&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Detervice payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR)	4,567.87 495.44 20,735.37 10,302.30 427,000.00 78,846.63 151.90	155,586.07 1,402.67 20,085.05 650.32 10,302.30 10,302.30 489,369.13 93.09 16,536.31 42,728.53 489,369.13
1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am porovided in A Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 3322 93200/730 9200/761 9310 1114 3322 93200/730 9200/761 9310 1114 3322 93200/730 9200/730 9200/730 9300/730 9200/730 93200/730 9200/730 93200/730 <td< td=""><td>Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration counts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Deservice payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow m of activity in fund 210, Debt Service withheld terest (revenue on withheld MVLR) ed balance as provided in prior school year withheld terest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds</td><td>4,567.87 495.44 20,735.37 10,302.30 427,000.00 78,846.63 151.90</td><td>155,586.07 1,402.67 20,085.05 650.32 10,302.30 10,302.30 10,302.30 10,536.31 93.05 16,536.31 489,369.13 93.05 -</td></td<>	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration counts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Deservice payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow m of activity in fund 210, Debt Service withheld terest (revenue on withheld MVLR) ed balance as provided in prior school year withheld terest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds	4,567.87 495.44 20,735.37 10,302.30 427,000.00 78,846.63 151.90	155,586.07 1,402.67 20,085.05 650.32 10,302.30 10,302.30 10,302.30 10,536.31 93.05 16,536.31 489,369.13 93.05 -
1220 3200/730 3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am brovided in A Fund 210 De Account # 2200/710 300/710 300/70 300/70 300/70 300/700 300/700 300/700 300/700 300/700 300/700 300/700	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 26DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 27 Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow actual fees , reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow actual fees , reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) ed balance as provided in prior school year withheld terest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds	4,567.87 495.44 20,735.37 10,302.30 427,000.00 78,846.63 151.90	155,586.07 1,402.67 20,085.05 650.32 10,302.30 10,302.30 489,369.13 93.05 16,536.31 42,728.53 489,369.13 93.05 - - - -
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9200/761 2210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 Bogon, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds I payments expenditure	4,567.87 495.44 20,735.37 10,302.30 427,000.00 78,846.63 151.90	155,586.07 1,402.67 20,085.05 650.32 10,302.30 10,302.30 489,369.13 93.05 16,536.31 489,369.13 93.05 16,536.31 489,369.13 93.05 - - 427,000.00 78,846.63
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliatia Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 26DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 27 Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow actual fees , reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow actual fees , reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) ed balance as provided in prior school year withheld terest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds	4,567.87 495.44 20,735.37 10,302.30 427,000.00 78,846.63 151.90	155,586.07 1,402.67 20,085.05 650.32 10,302.30 10,302.30 489,369.13 93.05 16,536.31 42,728.53 489,369.13 93.05 - - - -
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 70 record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/720 9200/720 9200/761 2210 1114 3322 3326 111XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymen Dues ar	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 2&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 2 Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration oounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for MBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow or of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments expenditure d fees (fees on bond interest above) is to refunded bonds (admin and underwriter fees)	4,567.87 495.44 20,735.37 10,302.30 427,000.00 78,846.63 151.90	155,586.07 1,402.67 20,085.05 650.32 10,302.30 10,302.30 489,369.13 93.05 16,536.31 489,369.13 93.05 16,536.31 489,369.13 93.05 - - 427,000.00 78,846.63
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/720 9200/761 2210 1114 3322 3326 11XX To record del aernings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymen Dues ar	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Co&DS Withheld for MULR for actual Bonds SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings CO&DS Withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) d balance as provided in prior school year withheld Interest S I payments expenditure d fees on refunded bonds I payments expenditure d fees on refunded bonds (admin and underwriter fees) t on refunded bonds (admin and underwriter fees) t on refunded bonds	4,567.87 495.44 20,735.37 10,302.30 427,000.00 78,846.63 151.90	155,586.07 1,402.67 20,085.05 650.32 10,302.30 10,302.30 489,369.13 93.05 16,536.31 489,369.13 93.05 16,536.31 489,369.13 93.05 - - 427,000.00 78,846.63

Citrus County School District

Entries resu	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
	pital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2015-2016 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	Description		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current re	funding for the 2015-2016 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
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)		-
No advanced	refunding for the 2015 2016 fiscal year		
	refunding for the 2015-2016 fiscal year.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2015-2016 fiscal year		
Year-end ent	tries:	Debit	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #			
11XX	Description Cash	142,455.96	
1220	Due from Other Agencies	4,176.00	
	Dues and Fees (Administrative expense)		
9200/730		452.94	
	Interest	452.94	
9200/710		452.94	4,176.00
9200/710 2632 3321	Interest Deferred Revenues - Unavailable CO&DS Distributed	452.94	141,626.55
9200/710 2632 3321 3325	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS	452.94	141,626.55
9200/710 2632 3321 3325	Interest Deferred Revenues - Unavailable CO&DS Distributed	452.94	141,626.55
9200/710 2632 3321 3325 To record CC	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees.		141,626.55
9200/710 2632 3321 3325 To record CC 2632	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS	452.94 18,715.43	141,626.55 1,282.35
9200/710 2632 3321 3325 To record CC 2632 3321	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year		141,626.55 1,282.35 18,120.90
9200/710 2632 3321 3325 To record CC 2632 3321 3325	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed		141,626.55 1,282.35 18,120.90
3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and		141,626.55 1,282.35 18,120.90
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund		141,626.55 1,282.35 18,120.90
9200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account #	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	18,715.43	141,626.55 1,282.35 18,120.90
3200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description		141,626.55 1,282.35 18,120.90 594.53
3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Eneral Fund Description Professional and Technical Services	18,715.43	141,626.55 1,282.35 18,120.90 594.53
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	18,715.43	141,626.55 1,282.35 18,120.90 594.53
3200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Enterest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Enterest Fund Description Professional and Technical Services CO&DS Withheld for Administration Fund MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	18,715.43	141,626.55 1,282.35 18,120.90 594.53
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration roounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Eth Service, SBE/COBI Bonds	18,715.43	141,626.55 1,282.35 18,120.90 594.53
3200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account #	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Fund Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Description	18,715.43 9,418.50	141,626.55 1,282.35 18,120.90 594.53
3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration roounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Eth Service, SBE/COBI Bonds	18,715.43	141,626.55 1,282.35 18,120.90 594.53
3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/720	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal	18,715.43 9,418.50 391,000.00	141,626.55 1,282.35 18,120.90 594.53
3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 200/710 3200/710 3200/720 3200/730 3200/761	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed Co&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	18,715.43 9,418.50 391,000.00 72,510.83	141,626.55 1,282.35 18,120.90 594.53
3200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 3200/720 3200/720 3200/730 3200/730	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Extrements of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	18,715.43 9,418.50 391,000.00 72,510.83 139.23	141,626.55 1,282.35 18,120.90 594.53
3200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/761 2210 1114	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration Hourts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	18,715.43 9,418.50 391,000.00 72,510.83 139.23	141,626.55 1,282.35 18,120.90 594.53 9,418.50
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/710 3200/720 3200/761 32210 1114 3322	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	18,715.43 9,418.50 391,000.00 72,510.83 139.23	141,626.55 1,282.35 18,120.90 594.53 9,418.50
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	18,715.43 9,418.50 391,000.00 72,510.83 139.23	141,626.55 1,282.35 18,120.90 594.53 9,418.50 9,418.50
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/761 2210 1114 3322 3326 11XX	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Fund Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	18,715.43 9,418.50 391,000.00 72,510.83 139.23	4,176.00 141,626.55 1,282.35 18,120.90 594.53 9,418.50 9,418.50 448,521.62 85.32 15,043.12
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 3322 3326 11XX To record del 11XX	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Fund Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Det service payments, MVLR withheld for debt service, investment	18,715.43 9,418.50 391,000.00 72,510.83 139.23	141,626.55 1,282.35 18,120.90 594.53 9,418.50 9,418.50
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Det service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	18,715.43 9,418.50 391,000.00 72,510.83 139.23	141,626.55 1,282.35 18,120.90 594.53 9,418.50 9,418.50
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9200/710	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Fund Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Det service payments, MVLR withheld for debt service, investment	18,715.43 9,418.50 391,000.00 72,510.83 139.23	141,626.55 1,282.35 18,120.90 594.53 9,418.50 9,418.50
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/761 2210 1114 3322 3326 1114 3327 1114 3328 1114 3328 1114 1114 1114 1126 1114 1127 1114 1126 1114 1127 1114 1127 1114 1126 1114 1127 1114 1127 1114 1127 1114 1127 1114 1128 1128 1114 1128 1128 1128 1128 1128 1114 1128 112	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	18,715.43 9,418.50 391,000.00 72,510.83 139.23	141,626.55 1,282.35 18,120.90 594.53 9,418.50 9,418.50
9200/710 2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/710 9200/720 9200/710 9200/710 9200/720 9200/710 9200/720 9200/710 9200/720 9200/720 9200/761 2210 1114 3322 3326 1114 3326 1114 115 115 115 115 115 115 11	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nnding cash with fiscal agent to payments of refunded bonds escrow	18,715.43 9,418.50 391,000.00 72,510.83 139.23	141,626.55 1,282.35 18,120.90 594.53 9,418.50 9,418.50 448,521.62 85.32 15,043.12
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	18,715.43 9,418.50 391,000.00 72,510.83 139.23	141,626.55 1,282.35 18,120.90 594.53 9,418.50 9,418.50
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record CY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/761 9200/710 9200/761	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment tated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	18,715.43 9,418.50 391,000.00 72,510.83 139.23	141,626.55 1,282.35 18,120.90 594.53 9,418.50 9,418.50 448,521.62 85.32 15,043.12
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 9200/76	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration sounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld	18,715.43 9,418.50 391,000.00 72,510.83 139.23	141,626.55 1,282.35 18,120.90 594.53 9,418.50 9,418.50 448,521.62 85.32 15,043.12 39,233.04 448,521.62
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 3322 3326 1114 3328 To record del Beginning fur Plus: CO&DS Bond int	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow muthheld terest (revenue on withheld MVLR)	18,715.43 9,418.50 391,000.00 72,510.83 139.23	141,626.55 1,282.35 18,120.90 594.53 9,418.50 9,418.50 448,521.62 85.32 15,043.12 39,233.04 448,521.62
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refut agent. Reconciliation Beginning fur Plus: CO&DS Bond int Refunded	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for ABE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) ed bond proceeds	18,715.43 9,418.50 391,000.00 72,510.83 139.23	141,626.55 1,282.35 18,120.90 594.53 9,418.50 9,418.50 448,521.62 85.32 15,043.12 39,233.04 448,521.62
2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/710 9200/710 9200/761 920	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow muthheld terest (revenue on withheld MVLR)	18,715.43 9,418.50 391,000.00 72,510.83 139.23	141,626.55 1,282.35 18,120.90 594.53 9,418.50 9,418.50 448,521.62 85.32 15,043.12
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/710 9200/720 9200/720 9200/710 9200/720 9200/751 2210 1114 3322 5 CO&DS Bond ini Refunde Premiur Less:	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for ABE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) ed bond proceeds	18,715.43 9,418.50 391,000.00 72,510.83 139.23	141,626.55 1,282.35 18,120.90 594.53 9,418.50 448,521.62 85.32 15,043.12 39,233.04 448,521.62 85.32 -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/710 9200/720 9200/710 9200/761	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Description Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Description Description Description Description Description Description Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Description Redemption of Principal Interest Description Redemption of Principal Interest Description Redemption of Principal Interest Description	18,715.43 9,418.50 391,000.00 72,510.83 139.23	141,626.55 1,282.35 18,120.90 594.53 9,418.50 9,418.50 448,521.62 85.32 15,043.12 39,233.04 448,521.62
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/761 9210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3328 To record del earnings, rela advance refuu agent. CO&DS Bond inin Refunde Premiun Less: Principa Interest Dues ar	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ioounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow motified reversel (revenue on withheld MVLR) ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments expenditure id fees (fees on bond interest above)	18,715.43 9,418.50 391,000.00 72,510.83 139.23	141,626.55 1,282.35 18,120.90 594.53 9,418.50 9,418.50 448,521.62 85.32 15,043.12 39,233.04 448,521.62 85.32 - 391,000.00 72,510.83
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3328 To record del earnings, rela advance refu agent. Plus: CO&DS Bond int Refunde Premiun Less: Principaa Interest Dues ar Paymen	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Interest on WLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) ed balance as provided in prior school year withheld terest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds I payments expenditure di fees, frees on bond interest above) ts to refunded bonds escrow agent</u>	18,715.43 9,418.50 391,000.00 72,510.83 139.23	141,626.55 1,282.35 18,120.90 594.53 9,418.50 9,418.50 448,521.62 85.32 15,043.12 39,233.04 448,521.62 85.32 - 391,000.00
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refut agent. Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde Premiun Less: Principaa Interest Dues ar Paymen Dues ar	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration oounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for MBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments expenditure di fees on bond interest above) ts to refunded bonds (admin and underwriter fees)	18,715.43 9,418.50 391,000.00 72,510.83 139.23	141,626.55 1,282.35 18,120.90 594.53 9,418.50 9,418.50 448,521.62 85.32 15,043.12 39,233.04 448,521.62 85.32 - 391,000.00 72,510.83
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record CC 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/761 2210 1114 3322 3326 1114 322 3326 1114 322 320 320 320 320 320 320 320 320 320	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund Description Professional and Technical Services CO&DS Withheld for Administration oounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds I payments expenditure di fees on bond interest above) ts to refunded bonds (admin and underwriter fees) t on refunded bonds </u>	18,715.43 9,418.50 391,000.00 72,510.83 139.23	141,626.55 1,282.35 18,120.90 594.53 9,418.50 9,418.50 448,521.62 85.32 15,043.12 39,233.04 448,521.62 85.32 - 391,000.00 72,510.83

Clay County School District

Entries resu	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2015-2016 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	Description		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 3322	Premium on Sale of Refunding Bonds CO&DS Withheld for SBE/COBI Bonds		-
No current re	funding for the 2015-2016 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114 9200/730	Cash with Fiscal/Service Agents 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 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
2			
No advanced	refunding for the 2015-2016 fiscal year.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX 2210	Cash Accrued Interest Payable	-	_
	nterest for the 2015-2016 fiscal year		
Year-end ent	ries	Debit	Credit
		Debit	Crean
Account #	pital Projects, CO&DS Description		
11XX	Cash	498,564.31	
	Due from Other Agencies	9,628.46	
1220 9200/730	Dues and Fees (Administrative expense)		
1220 9200/730 9200/710	Dues and Fees (Administrative expense) Interest	9,628.46	9.628.46
1220 9200/730 9200/710 2632 3321	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed	9,628.46	9,628.46 496,651.98
1220 9200/730 9200/710 2632 3321 3325	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS	9,628.46	496,651.98
1220 9200/730 9200/710 2632 3321 3325	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed	9,628.46	496,651.98
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	9,628.46	496,651.98 2,956.65
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	9,628.46 1,044.32	496,651.98 2,956.65 69,292.64
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	9,628.46 1,044.32	496,651.98 2,956.65 69,292.64
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	9,628.46 1,044.32	496,651.98 2,956.65 69,292.64
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	9,628.46 1,044.32	496,651.98 2,956.65 69,292.64
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services	9,628.46 1,044.32	496,651.98 2,956.65 69,292.64 1,329.81
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and CO&DS Withheld for Administration	9,628.46 1,044.32 70,622.45	496,651.98 2,956.65 69,292.64 1,329.81
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as	9,628.46 1,044.32 70,622.45	496,651.98 2,956.65 69,292.64 1,329.81
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration oounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	9,628.46 1,044.32 70,622.45	496,651.98 2,956.65 69,292.64 1,329.81
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am porvided in A Fund 210 De	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds	9,628.46 1,044.32 70,622.45	496,651.98 2,956.65 69,292.64 1,329.81
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account #	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration oounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	9,628.46 1,044.32 70,622.45	496,651.98 2,956.65 69,292.64 1,329.81
1220 3200/730 3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/720	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest	9,628.46 1,044.32 70,622.45 21,715.89 838,000.00 90,140.22	496,651.98 2,956.65 69,292.64 1,329.81
1220 3200/730 3200/710 3323 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/730	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	9,628.46 1,044.32 70,622.45 21,715.89 838,000.00 90,140.22 279.91	496,651.98 2,956.65 69,292.64 1,329.81
1220 3200/730 3200/710 2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/720 3200/730 3200/730 3200/761	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest	9,628.46 1,044.32 70,622.45 21,715.89 838,000.00 90,140.22	496,651.98 2,956.65 69,292.64 1,329.81
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	9,628.46 1,044.32 70,622.45 21,715.89 838,000.00 90,140.22 279.91	496,651.98 2,956.65 69,292.64 1,329.81 21,715.89
1220 3200/730 3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am brovided in A Fund 210 De Account # 3200/710 3200/730 3200/761 32210 1114 3322	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	9,628.46 1,044.32 70,622.45 21,715.89 838,000.00 90,140.22 279.91	496,651.98 2,956.65 69,292.64 1,329.81 21,715.89
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	9,628.46 1,044.32 70,622.45 21,715.89 838,000.00 90,140.22 279.91	496,651.98 2,956.65 69,292.64 1,329.81
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9200/761 9210 1114 3322 3326 111X	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	9,628.46 1,044.32 70,622.45 21,715.89 838,000.00 90,140.22 279.91	496,651.98 2,956.65 69,292.64 1,329.81 21,715.89 901,753.97 171.54
1220 3200/730 3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/720 3200/730 3200/761 2210 1114 3322 3326 11XX To record del carnings, relation	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year<	9,628.46 1,044.32 70,622.45 21,715.89 838,000.00 90,140.22 279.91	496,651.98 2,956.65 69,292.64 1,329.81 21,715.89 901,753.97 171.54
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3322 3326 11XX To record del earnings, rela advance refut	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	9,628.46 1,044.32 70,622.45 21,715.89 838,000.00 90,140.22 279.91	496,651.98 2,956.65 69,292.64 1,329.81 21,715.89 901,753.97 171.54
1220 3200/730 3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am brovided in A Fund 210 De Account # 3200/710 3200/720 3200/761 2210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 1114 3326 1114 1114 3326 1114 111	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 2&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	9,628.46 1,044.32 70,622.45 21,715.89 838,000.00 90,140.22 279.91	496,651.98 2,956.65 69,292.64 1,329.81 21,715.89 901,753.97 171.54
1220 3200/730 3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am brovided in A Fund 210 De Account # 3200/710 3200/720 3200/720 3200/761 2210 1114 3322 3326 500/761 2210 1114 3322 3320 70 record del 3323 To record del 3324 To record del 3326 3200/761 2210 1114 3322 3326 1114 3322 3326 1114 3322 3320 70 record del 3323 To record del 3324 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3320 70 record del 3323 To record del 3321 3326 1114 3322 3326 1114 3322 3320 70 record del 3321 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 3326 1114 3326 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 1115	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow	9,628.46 1,044.32 70,622.45 21,715.89 838,000.00 90,140.22 279.91	496,651.98 2,956.65 69,292.64 1,329.81 21,715.89 901,753.97 171.54 26,494.62
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/761 2210 1114 3322 3326 111X To record del earnings, rela advance refun agent. Reconciliatic Beginning fur	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year </td <td>9,628.46 1,044.32 70,622.45 21,715.89 838,000.00 90,140.22 279.91</td> <td>496,651.98 2,956.65 69,292.64 1,329.81 21,715.89 901,753.97 171.54</td>	9,628.46 1,044.32 70,622.45 21,715.89 838,000.00 90,140.22 279.91	496,651.98 2,956.65 69,292.64 1,329.81 21,715.89 901,753.97 171.54
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 111X To record del earnings, rela advance refua advance refua advance refua Genetication fur Plus:	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 2&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	9,628.46 1,044.32 70,622.45 21,715.89 838,000.00 90,140.22 279.91	496,651.98 2,956.65 69,292.64 1,329.81 21,715.89 901,753.97 171.54 26,494.62
1220 3200/730 3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/710 3200/710 3200/720 3200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refun agent. Reconciliatic Beginning fur Plus: CO&DS Bond int	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ited fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow model of activity in fund 210, Debt Service: withheld terest (revenue on withheld MVLR)	9,628.46 1,044.32 70,622.45 21,715.89 838,000.00 90,140.22 279.91	496,651.98 2,956.65 69,292.64 1,329.81 21,715.89 901,753.97 171.54 26,494.62 48,481.46 901,753.97
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/710 9200/710 9200/710 9200/710 9200/710 9200/710 9200/720 9200/720 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refui agent. Reconciliatic Beginning fur Plus: CO&DS Bond ini Refunded	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 08DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment the fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow mode as provided in prior school year withheld terest (revenue on withheld MVLR) ed bond proceeds	9,628.46 1,044.32 70,622.45 21,715.89 838,000.00 90,140.22 279.91	496,651.98 2,956.65 69,292.64 1,329.81 21,715.89 901,753.97 171.54 26,494.62 48,481.46 901,753.97
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/710 9200/710 9200/710 9200/710 9200/710 9200/710 9200/720 9200/720 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refui agent. Reconciliatic Beginning fur Plus: CO&DS Bond ini Refunded	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ited fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow model of activity in fund 210, Debt Service: withheld terest (revenue on withheld MVLR)	9,628.46 1,044.32 70,622.45 21,715.89 838,000.00 90,140.22 279.91	496,651.98 2,956.65 69,292.64 1,329.81 21,715.89 901,753.97 171.54 26,494.62 48,481.46 901,753.97
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/730 9200/730 9200/730 9200/761 2210 1114 3322 9200/761 2210 1114 3322 9200/761 2210 1114 3322 9200/761 2210 1114 3322 Bogon, relation of the Reconciliation Beginning fur Plus: CO&DS Bond int Refunde Premium Less: Principa	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 2005 disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds in on refunded bonds	9,628.46 1,044.32 70,622.45 21,715.89 838,000.00 90,140.22 279.91	496,651.98 2,956.65 69,292.64 1,329.81 21,715.89 901,753.97 171.54 26,494.62 48,481.46 901,753.97 171.54 - 838,000.00
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/710 9200/720 9200/710 9200/720 9200/720 9200/720 9200/710 9200/720 920/720 920/720 920/720 920/720 920/720 920/720 920/720 920/720 920/720 920/720 920	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS WDS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: d balance as provided in prior school year withheld terest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds	9,628.46 1,044.32 70,622.45 21,715.89 838,000.00 90,140.22 279.91	496,651.98 2,956.65 69,292.64 1,329.81 21,715.89 901,753.97 171.54 26,494.62 48,481.46 901,753.97 171.54 - 838,000.00 90,140.22
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/710 9200/720 9200/730 9200/730 9200/710 9200/710 9200/710 9200/710 9200/710 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refuu agent. Reconciliatic Beginning fur Plus: CO&DS Bond ini Refunde Premium Less: Principa Interest Dues ar	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 20DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) d balance as provided in prior school year withheld terest (revenue on withheld MVLR) d bond proceeds n on refunded bonds I payments expenditure d fees (fees on bond interest above)	9,628.46 1,044.32 70,622.45 21,715.89 838,000.00 90,140.22 279.91	496,651.98 2,956.65 69,292.64 1,329.81 21,715.89 901,753.97 171.54 26,494.62 48,481.46 901,753.97 171.54 - 838,000.00
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/710 9200/710 9200/761 2210 1114 3322 3326 111XX To record del earnings, rela advance refui agent. Reconciliation Beginning fur Plus: CO&DS Bond inin Refunde Premiun Less: Principaa Interest Dues ar Paymen	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS WDS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: d balance as provided in prior school year withheld terest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds	9,628.46 1,044.32 70,622.45 21,715.89 838,000.00 90,140.22 279.91	496,651.98 2,956.65 69,292.64 1,329.81 21,715.89 901,753.97 171.54 26,494.62 48,481.46 901,753.97 171.54 - 838,000.00 90,140.22
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance reful agent. Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde Premiun Less: Principa Interest Dues ar Paymen Dues ar	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments expenditure di fees on rofunded bonds (admin and underwriter fees) t on refunded bonds (a fers on refunded bonds (admin and underwriter fees) t on refunded bonds	9,628.46 1,044.32 70,622.45 21,715.89 838,000.00 90,140.22 279.91	496,651.98 2,956.65 69,292.64 1,329.81 21,715.89 901,753.97 171.54 26,494.62 48,481.46 901,753.97 171.54 - 838,000.00 90,140.22

Collier County School District

Entries resul	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
	pital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2015-2016 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	Description		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
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 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		
OOLL			
No current re	funding for the 2015-2016 fiscal year.		
	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced	refunding for the 2015-2016 fiscal year.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account # 11XX	Description Cash	-	
2210	Accrued Interest Payable		-
	nterest for the 2015-2016 fiscal year		
Year-end ent	tries:	<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	561,007.49	
1220	Due from Other Agencies	12,409.22	
9200/730	Dues and Fees (Administrative expense)	1,345.93	
		1,345.95	
9200/710	Interest	1,345.95	
2632	Deferred Revenues - Unavailable	1,343.95	12,409.22
2632 3321	Deferred Revenues - Unavailable CO&DS Distributed	1,343.93	558,542.86
2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS	1,543.93	558,542.86
2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed	1,343.93	558,542.86
2632 3321 3325 To record CC	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees.		558,542.86
2632 3321 3325 To record CC 2632	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS	1,343.93	558,542.86 3,810.56
2632 3321 3325 To record CC 2632 3321	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year		558,542.86 3,810.56 108,564.30
2632 3321 3325 To record CC 2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed		558,542.86 3,810.56 108,564.30
2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and		558,542.86 3,810.56 108,564.30
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. 0&DS Distributed - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 7 Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund		558,542.86 3,810.56 108,564.30
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account #	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	110,281.17	558,542.86 3,810.56 108,564.30
2632 3321 3325 To record CC 2632 3321 50 record PY Fund 100 Ge Account # 7200/310	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description		558,542.86 3,810.56 108,564.30 1,716.87
2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Eneral Fund Description Professional and Technical Services	110,281.17	558,542.86 3,810.56 108,564.30 1,716.87
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	110,281.17	558,542.86 3,810.56 108,564.30 1,716.87
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	110,281.17	558,542.86 3,810.56 108,564.30 1,716.87
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration inounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds	110,281.17	558,542.86 3,810.56 108,564.30 1,716.87
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account #	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ioounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description	110,281.17 27,987.60	558,542.86 3,810.56 108,564.30 1,716.87
2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am orovided in A Fund 210 De Account # 9200/710	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration inounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Ebt Service, SBE/COBI Bonds	110,281.17 27,987.60 1,156,000.00	558,542.86 3,810.56 108,564.30 1,716.87
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 200/710 3200/720	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ioounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal	110,281.17 27,987.60	558,542.86 3,810.56 108,564.30 1,716.87
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/730	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest	110,281.17 27,987.60 1,156,000.00 113,970.81	558,542.86 3,810.56 108,564.30 1,716.87
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/730 3200/761	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	110,281.17 27,987.60 1,156,000.00 113,970.81 382.49	558,542.86 3,810.56 108,564.30 1,716.87
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am orovided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	110,281.17 27,987.60 1,156,000.00 113,970.81 382.49	558,542.86 3,810.56 108,564.30 1,716.87 27,987.60
2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 92210 1114 3322	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ioounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	110,281.17 27,987.60 1,156,000.00 113,970.81 382.49	558,542.86 3,810.56 108,564.30 1,716.87 27,987.60
2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 3322 3326	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration ioounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	110,281.17 27,987.60 1,156,000.00 113,970.81 382.49	558,542.86 3,810.56 108,564.30 1,716.87 27,987.60 1,232,226.20 234.41
2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/720 9200/761 2210 1114 3322 3326 11XX	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS V&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and emeral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. Exervice, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	110,281.17 27,987.60 1,156,000.00 113,970.81 382.49	558,542.86 3,810.56 108,564.30 1,716.87 27,987.60
2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 3322 3326 11XX To record det	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	110,281.17 27,987.60 1,156,000.00 113,970.81 382.49	558,542.86 3,810.56 108,564.30 1,716.87 27,987.60 1,232,226.20 234.41
2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9000 9	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year	110,281.17 27,987.60 1,156,000.00 113,970.81 382.49	558,542.86 3,810.56 108,564.30 1,716.87 27,987.60 1,232,226.20 234.41
2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge <u>Account #</u> 2200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 2200/710 3200/720 3200/761 2210 1114 3322 3326 11XX To record def earnings, rela advance refut	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	110,281.17 27,987.60 1,156,000.00 113,970.81 382.49	558,542.86 3,810.56 108,564.30 1,716.87 27,987.60 1,232,226.20 234.41
2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refut	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year	110,281.17 27,987.60 1,156,000.00 113,970.81 382.49	558,542.86 3,810.56 108,564.30 1,716.87 27,987.60 1,232,226.20 234.41
2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9200/710 9200/761 9326 111X To record det earnings, rela advance refut agent.	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year	110,281.17 27,987.60 1,156,000.00 113,970.81 382.49	558,542.86 3,810.56 108,564.30 1,716.87 27,987.60 1,232,226.20 234.41
2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refur agent. Reconciliation	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ited fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	110,281.17 27,987.60 1,156,000.00 113,970.81 382.49	558,542.86 3,810.56 108,564.30 1,716.87 27,987.60 1,232,226.20 234.41 37,892.69
2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refur agent. Reconciliation	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Exerciption Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. Exervice, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	110,281.17 27,987.60 1,156,000.00 113,970.81 382.49	558,542.86 3,810.56 108,564.30 1,716.87 27,987.60
2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/761 9	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ited fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	110,281.17 27,987.60 1,156,000.00 113,970.81 382.49	558,542.86 3,810.56 108,564.30 1,716.87 27,987.60 1,232,226.20 234.41 37,892.69
2632 3321 3325 To record CC 2632 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 9210 1114 3322 3326 11XX To record det earnings, rela advance refut agent. Reconciliatic Beginning fur Plus: CO&DS	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	110,281.17 27,987.60 1,156,000.00 113,970.81 382.49	558,542.86 3,810.56 108,564.30 1,716.87 27,987.60 27,987.60 234.41 37,892.69 62,249.49 1,232,226.20
2632 3321 3325 To record CC 2632 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record def earnings, rela advance refut agent. Reconciliating fur Plus: CO&DS Bond int Refunde	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ited fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds secrow for of activity in fund 210, Debt Service: the dalance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds	110,281.17 27,987.60 1,156,000.00 113,970.81 382.49	558,542.86 3,810.56 108,564.30 1,716.87 27,987.60 27,987.60 234.41 37,892.69 62,249.49 1,232,226.20
2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3223 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9200/761 9200/710 9200/761 9000 9000/761 9000 9000/761 9000 9000/761 9000 9000/761 9000 9000 9000 9000/761 9000	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld form MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Exercised Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment tated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Descrive ad balance as provided in prior school year withheld terest (revenue on withheld MVLR)	110,281.17 27,987.60 1,156,000.00 113,970.81 382.49	558,542.86 3,810.56 108,564.30 1,716.87 27,987.60 27,987.60 234.41 37,892.65 62,249.45 1,232,226.20
2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3223 To record am provided in A Fund 210 De Account # 200/710 3200/710 3200/761 2210 1114 3322 3326 11XX To record det advance refund advance refun	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ioounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Description Description Net Service payments of refunded bonds escrow Description Description Description Description Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Description Description Description Description Description Description Description Description Description Description Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemption Red	110,281.17 27,987.60 1,156,000.00 113,970.81 382.49	558,542.86 3,810.56 108,564.30 1,716.87 27,987.60 1,232,226.20 234.41 37,892.65 1,232,226.20 234.41 -
2632 3321 3325 To record CC 2632 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9200/710 9200/761 9200/710 9200/761	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. tot Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Description out of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) dd bond proceeds n on refunded bonds I payments	110,281.17 27,987.60 1,156,000.00 113,970.81 382.49	558,542.86 3,810.56 108,564.30 1,716.87 27,987.60 27,987.60 234.41 37,892.69 1,232,226.20 234.41 1,232,226.20 234.41 - 1,156,000.00
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/720 9200/720 9200/761 2210 1114 3322 3326 111XX To record det earnings, rela advance refun agent. Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde Premium Less: Principa Interest	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ⁷ Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ioounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow con of activity in fund 210, Debt Service: d balance as provided in prior school year withheld terest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds I payments expenditure	110,281.17 27,987.60 1,156,000.00 113,970.81 382.49	558,542.86 3,810.56 108,564.30 1,716.87 27,987.60 27,987.60 234.41 37,892.69 1,232,226.20 234.41 37,892.69 1,232,226.20 234.41 - 1,156,000.00 113,970.81
2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3328 To record det earnings, rela advance refur agent. Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde Premiun Less: Principa Interest Dues an	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ⁷ Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Do f activity in fund 210, Debt Service: ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments expenditure id fees (fees on bond interest above)	110,281.17 27,987.60 1,156,000.00 113,970.81 382.49	558,542.86 3,810.56 108,564.30 1,716.87 27,987.60 27,987.60 234.41 37,892.69 1,232,226.20 234.41 1,232,226.20 234.41 - 1,156,000.00
2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/730 3200/761 2210 1114 3322 3326 11XX To record def earnings, rela advance refut agent. Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde Premiun Less: Principaa Interest Dues an Paymen	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments expenditure di fees (fees on bond interest above) ts to refunded bonds escrow agent	110,281.17 27,987.60 1,156,000.00 113,970.81 382.49	558,542.86 3,810.56 108,564.30 1,716.87 27,987.60 27,987.60 234.41 37,892.69 1,232,226.20 234.41 37,892.69 1,232,226.20 234.41 - 1,156,000.00 113,970.81
2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 9000/761 90000/761 90000/761 9000/761 9000/761 9000/761 9000/761 900	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) ed balance as provided in prior school year withheld terest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds I payments expenditure withed fees on bond interest above) ts to refunded bonds escrow agent ed fees on refunded bonds (admin and underwriter fees)	110,281.17 27,987.60 1,156,000.00 113,970.81 382.49	558,542.86 3,810.56 108,564.30 1,716.87 27,987.60 27,987.60 234.41 37,892.69 1,232,226.20 234.41 37,892.69 1,232,226.20 234.41 - 1,156,000.00 113,970.81
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/761 2210 1114 3322 3326 11XX To record def earnings, rela 3220/761 2210 1114 3322 3326 11XX To record def earnings, rela advance refut agent. Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde Premiun Less: Principa Interest Dues an Paymen Dues an	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration roounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments expenditure d fees on refunded bonds (admin and underwriter fees) t on refunded bonds (admin and underwriter fees) t on refunded bonds	110,281.17 27,987.60 1,156,000.00 113,970.81 382.49	558,542.86 3,810.56 108,564.30 1,716.87 27,987.60 27,987.60 234.41 37,892.69 1,232,226.20 234.41 1,232,226.20 234.41 - 1,156,000.00 113,970.81

Columbia County School District

	Columbia County School District		
Entries resu	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	upital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2015-2016 fiscal year.		
	bt Service Current Bond Refunding		
Account #	Description		
9299/790	Description Miscellaneous - Principal/Interest- Current Refunding	-	
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 3322	Premium on Sale of Refunding Bonds CO&DS Withheld for SBE/COBI Bonds		-
JOLL			
No current re	funding for the 2015-2016 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
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 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
			-
lo advanced	refunding for the 2015-2016 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2015-2016 fiscal year		
Year-end en	tries:	Debit	Credit
	upital Projects, CO&DS		<u></u>
Account <u>#</u> 11XX	Description Cash	26,345.04	
1220	Due from Other Agencies	2,647.44	
9200/730	Dues and Fees (Administrative expense)	287.14	
9200/710	Interest		
200/110			
2632	Deferred Revenues - Unavailable		
2632 3321	CO&DS Distributed		25,819.23
2632 3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		25,819.23
2632 3321 3325	CO&DS Distributed		25,819.23
2632 3321 3325 Fo record CC	CO&DS Distributed Interest on Undistributed CO&DS	11,030.45	25,819.23
2632 3321 3325 Fo record CC 2632 3321	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	11,030.45	25,819.23 812.95 10,700.72
2632 3321 3325 Fo record CC 2632 3321 3325	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	11,030.45	25,819.23 812.95 10,700.72
2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and	11,030.45	25,819.23 812.95 10,700.72
2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and	11,030.45	25,819.23 812.95 10,700.72
2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account #	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description		25,819.23 812.95 10,700.72
2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services	11,030.45 5,970.98	25,819.23 812.95 10,700.72 329.73
2632 3321 3325 To record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration		25,819.23 812.95 10,700.72 329.73
2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as		25,819.23 812.95 10,700.72 329.73
2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.		25,819.23 812.95 10,700.72 329.73
2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.		25,819.23 812.95 10,700.72 329.73
2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account #	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description	5,970.98	25,819.23 812.95 10,700.72 329.73
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	5,970.98	25,819.23 812.95 10,700.72 329.73
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/720	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal	5,970.98	25,819.23 812.95 10,700.72 329.73
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 200/310 3323 To record arr provided in A Fund 210 De Account # 200/710 3200/720 3200/730	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest	5,970.98 339,000.00 26,896.13	25,819.23 812.95 10,700.72 329.73
2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record arr orovided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9200/761 2210	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration oounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Exervice, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	5,970.98 339,000.00 26,896.13 110.30	25,819.23 812.95 10,700.72 329.73
2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as ritcle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	5,970.98 339,000.00 26,896.13 110.30	25,819.23 812.95 10,700.72 329.73 5,970.98
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 9200/761 92200 1114 3322	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	5,970.98 339,000.00 26,896.13 110.30	2,647.44 25,819.23 812.95 10,700.72 329.73 5,970.98
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 9210 1114 3322 3326	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as ritcle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	5,970.98 339,000.00 26,896.13 110.30	25,819.23 812.95 10,700.72 329.73 5,970.98
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 9200/761 9200/761 9200/761 92200 1114 3322 3326 11XX	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	5,970.98 339,000.00 26,896.13 110.30	25,819.23 812.95 10,700.72 329.73 5,970.98
2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX Fo record de	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	5,970.98 339,000.00 26,896.13 110.30	25,819.23 812.95 10,700.72 329.73 5,970.98
2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record arr porvided in A Fund 210 De Account # 3200/710 3200/720 3200/730 3200/761 2210 1114 3322 3326 11XX Fo record de earnings, rela	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	5,970.98 339,000.00 26,896.13 110.30	25,819.23 812.95 10,700.72 329.73 5,970.98
2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/730 3200/761 2210 1114 3322 3326 11XX Fo record de parnings, relation advance refu	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	5,970.98 339,000.00 26,896.13 110.30	25,819.23 812.95 10,700.72 329.73 5,970.95
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 2200/710 3200/761 2210 1114 3322 3326 1114 3322 1210 1114 3322 1210 1114 3322 1210 1114 3326 111X To record de aarnings, rela advance refu agent.	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration oounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bot Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	5,970.98 339,000.00 26,896.13 110.30	25,819.23 812.95 10,700.72 329.73 5,970.98
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3233 To record arr provided in A Fund 210 De Account # 3200/710 3200/761 3200/761 3200/761 3200/761 3200/761 3200/761 3326 11XX To record de aarnings, rela advance refu agent. Reconciliation	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bbt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	5,970.98 339,000.00 26,896.13 110.30	25,819.23 812.95 10,700.72 329.73 5,970.98 5,970.98 355,337.29 67.60 10,601.54
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3233 To record arr provided in A Fund 210 De Account # 3200/710 3200/710 3200/720 3200/761 2210 3326 111X To record de sarnings, rela advance refu agent. Reconciliation	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration oounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bot Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	5,970.98 339,000.00 26,896.13 110.30	25,819.23 812.95 10,700.72 329.73 5,970.98
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 9200/710 9200/761 9200	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bbt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	5,970.98 339,000.00 26,896.13 110.30	25,819.23 812.95 10,700.72 329.73 5,970.98 5,970.98 355,337.29 67.60 10,601.54
2632 3321 3325 To record CC 2632 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 200/710 3200/720 3200/730 3200/761 2210 1114 3322 3326 1114 3326 1114 3322 3326 1114 345 1114 345 1114 345 1114	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Exervice, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	5,970.98 339,000.00 26,896.13 110.30	25,819.23 812.95 10,700.72 329.73 5,970.98 355,337.29 67.60 10,601.54
2632 3321 3325 To record CC 2632 3325 To record CC 2632 3325 To record PY Fund 100 Ge <u>Account #</u> 2700/310 3323 To record arr provided in A Fund 210 De <u>Account #</u> 200/710 3200/761 2210 3200/761 2210 3200/761 2210 3200/761 2210 3200/761 2210 3220/761 2210 3220/761 2210 3220/761 2210 3220/761 2210 3220/761 2210 3220/761 2210 3220/761 2210 3220/761 2210 3220/761 2210 3220/761 2210 3220/761 2210 3220/761 2210 3220/761 2210 3220/761 2210 3220/761 2210 3220/761 2210 3220/761 2210 3220/761 2210 3200/761 2210 3200/761 2210 3200/761 2210 3200/761 2210 3200/761 2210 3200/761 2210 3200/761 2210 3200/761 2210 3200/761 2210 3200/761 2210 3200/761 2210 3200/761 2210 3200/761 2210 3200/761 2210 3200/761 2210 3226 326 3	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	5,970.98 339,000.00 26,896.13 110.30	25,819.23 812.95 10,700.72 329.73 5,970.98 355,337.29 67.60 10,601.54 14,722.01 355,337.29
2632 3321 3325 To record CC 2632 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 2200/710 3200/761 2210 3200/761 320 3200/761 320 3200/761 3200/761 3200/761 3200/761 3200/761 3000/761 3200/761 3000/7	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Exervice, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	5,970.98 339,000.00 26,896.13 110.30	25,819.23 812.95 10,700.72 329.73 5,970.98 355,337.29 67.60 10,601.54 14,722.01 355,337.29
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 3200/710 3200/710 3200/720 3200/770 3200/770 3200/761 3200/710 3200/761 3200/761 321 3226 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3328 Co record de earnings, rela advance refu agent. CO&DS Bond in Refunde Premiur Less:	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	5,970.98 339,000.00 26,896.13 110.30	25,819.23 812.95 10,700.72 329.73 5,970.98 5,970.98 67.60 10,601.54 14,722.01 355,337.29 67.60 -
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 3200/710 3200/720 3200/761 3200/761 32210 1114 3322 3326 11XX To record de aarnings, rela advance refu agent. Reconciliatio Beginning fur Plus: CO&DS Bond in Refunda Premiur Less: Principa	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. buscription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Descrive in fund 210, Debt Service: and balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds in on refunded bonds	5,970.98 339,000.00 26,896.13 110.30	25,819.23 812.95 10,700.72 329.73 5,970.98 5,970.98 7,60 10,601.54 14,722.01 355,337.29 67.60 - - 3359,000.00
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record arr provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/761	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. <u>eta Service, SBE/COBI Bonds</u> Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: the dalance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds Al payments expenditure	5,970.98 339,000.00 26,896.13 110.30	25,819.23 812.95 10,700.72 329.73 5,970.98 5,970.98 7,60 10,601.54 14,722.01 355,337.29 67.60 - 335,337.29 67.60 - - 339,000.00 26,896.13
2632 3321 3325 To record CC 2632 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9200/710 9200/710 9200/710 9200/720 9200/730 9200/761 9210 1114 3322 3326 1114 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 1114 3322 3326 1114 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 336 1114 3 1114 3 1114 3 1114 114	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. buscription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Descrive in fund 210, Debt Service: and balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds in on refunded bonds	5,970.98 339,000.00 26,896.13 110.30	25,819.23 812.95 10,700.72 329.73 5,970.98 5,970.98 7,60 10,601.54 14,722.01 355,337.29 67.60 - 335,337.29 67.60 - - 339,000.00 26,896.13
2632 3321 3325 To record CC 2632 3325 To record CC 2632 3325 To record CY Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 2200/710 3200/720 3200/761 2210 1114 3322 3326 11XX To record de pagent. CO&DS Bond in Refunda Premiur Plus: CO&DS Bond in Refunda Premiur Less: Principa Interest Dues ar Paymer Dues ar	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow or of activity in fund 210, Debt Service: and balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds in on refunded bonds al payments expenditure at fees on bond interest above) ts to refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees)	5,970.98 339,000.00 26,896.13 110.30	25,819.23 812.95 10,700.72 329.73 5,970.98 5,970.98 67.60 10,601.54 14,722.01 355,337.29 67.60 -
2632 3321 3325 To record CC 2632 3325 To record CC 2632 3325 To record CY Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 2200/710 3200/720 3200/761 2210 1114 3322 3326 11XX To record de pagent. CO&DS Bond in Refunda Premiur Plus: CO&DS Bond in Refunda Premiur Less: Principa Interest Dues ar Paymer Dues ar	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Description on of activity in fund 210, Debt Service: nd balance as provided in prior school year : withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments expenditure d fees (fees on bond interest above) ts to refunded bonds (admin and underwriter fees) it on refunded bonds (admin and underwriter fees) it on refunded bonds	5,970.98 339,000.00 26,896.13 110.30	25,819.23 812.95 10,700.72 329.73 5,970.98 5,970.98 7,60 10,601.54 14,722.01 355,337.29 67.60 - 335,337.29 67.60 - - 339,000.00 26,896.13

Dade County School District

Entries resu			
	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791 No now mon	Premium on Sale of Bonds ey bond issues for the 2015-2016 fiscal year.		-
	bt Service Current Bond Refunding		
<u>Account #</u> 9299/790	Description Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
	funding for the 2015-2016 fiscal year.		
	bt Service Advance Bond Refunding		
<u>Account #</u> 1114	Description 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 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
3715 3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	refunding for the 2015-2016 fiscal year.		
	bt Service, SBE/COBI Bonds		
<u>Account #</u> 11XX	<u>Description</u> Cash		
2210	Accrued Interest Payable	-	-
	nterest for the 2015-2016 fiscal year		
Year-end en	rias	Debit	Credit
		Debit	oreun
	pital Projects, CO&DS		
<u>Account #</u> 11XX	Description Cash	3,868,258.23	
1220	Due from Other Agencies	99,674.67	
9200/730	Dues and Fees (Administrative expense)	10,810.40	
		10,010110	
9200/710	Interest Deferred Revenues - Linavailable	10,010110	99 674 67
	Interest Deferred Revenues - Unavailable CO&DS Distributed	10,010110	99,674.67 3,848,466.43
9200/710 2632	Deferred Revenues - Unavailable		99,674.67 3,848,466.43 30,602.20
9200/710 2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed		3,848,466.43
9200/710 2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS		3,848,466.43
9200/710 2632 3321 3325 To record CC 2632 3321	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	232,216.67	3,848,466.43 30,602.20 218,026.83
9200/710 2632 3321 3325 To record CC 2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS		3,848,466.43 30,602.20 218,026.83
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and		3,848,466.43 30,602.20 218,026.83
3200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. 0&DS Distributed - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 7 Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund		3,848,466.43 30,602.20 218,026.83
3200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account #	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description	232,216.67	3,848,466.43 30,602.20 218,026.83
9200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. 0&DS Distributed - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 7 Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund		3,848,466.43 30,602.20 218,026.83
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as	232,216.67	3,848,466.43 30,602.20 218,026.83 14,189.84
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	232,216.67	3,848,466.43 30,602.20 218,026.83 14,189.84
9200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as	232,216.67	3,848,466.43 30,602.20 218,026.83 14,189.84
9200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account #	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ioounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description	232,216.67 224,795.70	3,848,466.43 30,602.20 218,026.83 14,189.84
9200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 9200/710	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ioounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal	232,216.67 224,795.70 9,622,000.00	3,848,466.43 30,602.20 218,026.83 14,189.84
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ioounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description	232,216.67 224,795.70	3,848,466.43 30,602.20 218,026.83 14,189.84
9200/710 2632 3321 3325 Fo record CC 2632 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 2200/710 3200/710 3200/720 3200/730 3200/761	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	232,216.67 224,795.70 9,622,000.00 1,313,721.77	3,848,466.43 30,602.20 218,026.83 14,189.84
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9200/761 2210	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	232,216.67 224,795.70 9,622,000.00 1,313,721.77	3,848,466.43 30,602.20 218,026.83 14,189.84
9200/710 2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 9200/730 9200/761 2210 1114	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	232,216.67 224,795.70 9,622,000.00 1,313,721.77	3,848,466.43 30,602.20 218,026.83 14,189.84 224,795.70
9200/710 2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 92210 1114 3322	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	232,216.67 224,795.70 9,622,000.00 1,313,721.77	3,848,466.43 30,602.20 218,026.83 14,189.84 224,795.70
9200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ioounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	232,216.67 224,795.70 9,622,000.00 1,313,721.77	3,848,466.43 30,602.20 218,026.83 14,189.84 224,795.70
9200/710 2632 3321 3325 Fo record CC 2632 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 3322 3326 11XX Fo record del	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	232,216.67 224,795.70 9,622,000.00 1,313,721.77	3,848,466.43 30,602.20 218,026.83 14,189.84 224,795.70 224,795.70
9200/710 2632 3321 3325 For record CC 2632 3321 3325 For record PY Fund 100 Ge Account # 7200/310 3323 For record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 1322 3326 111X For record del exarnings, relations, relation	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year	232,216.67 224,795.70 9,622,000.00 1,313,721.77	3,848,466.43 30,602.20 218,026.83 14,189.84 224,795.70 224,795.70
3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/761 3211 3322 3320 To record del 1114 3322 3326 11XX To record del advance refu	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	232,216.67 224,795.70 9,622,000.00 1,313,721.77	3,848,466.43 30,602.20 218,026.83 14,189.84 224,795.70 224,795.70
9200/710 2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/761 2210 1114 3322 3200/761 2210 1114 3322 114 3322 114 3322 117 114 114 127 114 114 127 127 127 127 127 127 127 127	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Exerciption Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. Exervice, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	232,216.67 224,795.70 9,622,000.00 1,313,721.77	3,848,466.43 30,602.20 218,026.83 14,189.84 224,795.70 224,795.70
9200/710 2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 9200/720 9200/720 9200/720 9200/761 2210 1114 3322 50 record del 9200/761 2210 1114 3322 50 record del 9200/761 2210 1114 3322 3326 Fo record del 9200/761 2210 3320 70 record del 9200/761 2210 1114 3322 3326 50 record del 9200/761 2210 1114 3326 50 record del 9200/761 2210 3320 70 record del 9200/761 2210 1114 3326 3326 50 record del 9200/761 2210 1114 3326 3326 50 record del 9200/761 2210 1114 3326 3326 50 record del 9200/761 2210 50 record del 9200/761 50 record del 9200/761	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ited fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	232,216.67 224,795.70 9,622,000.00 1,313,721.77	3,848,466.43 30,602.20 218,026.83 14,189.84 224,795.70 224,795.70
2200/710 2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/710 3200/710 3200/710 3200/761 3200/761 32210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 1114	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	232,216.67 224,795.70 9,622,000.00 1,313,721.77	3,848,466.43 30,602.20 218,026.83 14,189.84 224,795.70 224,795.70
3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/761 32210 1114 3322 3326 11XX To record del aarvings, rela advance refu agent. Reconciliatic Beginning fur Plus:	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ited fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	232,216.67 224,795.70 9,622,000.00 1,313,721.77	3,848,466.43 30,602.20 218,026.83 14,189.84 224,795.70 224,795.70
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 200/710 3200/720 3200/720 3200/730 3200/770 3000/770 3000/7	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	232,216.67 224,795.70 9,622,000.00 1,313,721.77	3,848,466.43 30,602.20 218,026.83 14,189.84 224,795.70 10,639,263.69 2,023.84 297,736.79 695,535.61 10,639,263.69
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 920	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ited fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds secrow for of activity in fund 210, Debt Service: the dalance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds	232,216.67 224,795.70 9,622,000.00 1,313,721.77	3,848,466.43 30,602.20 218,026.83 14,189.84 224,795.70 10,639,263.69 2,023.84 297,736.79 695,535.61 10,639,263.69
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am brovided in A Fund 210 De Account # 2200/710 3200/761 2210 1114 3322 3200/761 2210 1114 3322 3326 To record del asarnings, rela advance refu agent. Reconciliatio Seginning fur Plus: CO&DS Bond in Refunde Premiur	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld form MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Exercised Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment tated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Descrive ad balance as provided in prior school year withheld terest (revenue on withheld MVLR)	232,216.67 224,795.70 9,622,000.00 1,313,721.77	3,848,466.43 30,602.20 218,026.83 14,189.84 224,795.70 10,639,263.69 2,023.84 297,736.79 695,535.61 10,639,263.69
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/720 3200/761 2210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3200/761 200/	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ioounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Description n of activity in fund 210, Debt Service withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds	232,216.67 224,795.70 9,622,000.00 1,313,721.77	3,848,466.43 30,602.20 218,026.83 14,189.84 224,795.70 10,639,263.09 2,023.84 297,736.79 695,535.61 10,639,263.69 2,023.84 -
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/761 3200/761 3200/761 3220 3200/761 32210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3200/761 2210 1114 3322 3200/761 2210 1114 3322 326 1114 3322 326 1114 3326 1114 3322 326 1114 3326 1114 3326 1114 3326 1114 3327 To record del pagent. CO&DS Bond inin Refunde Premiur Less: Principa	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ited fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds secrow for of activity in fund 210, Debt Service: the dalance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds	232,216.67 224,795.70 9,622,000.00 1,313,721.77	3,848,466.43 30,602.20 218,026.83 14,189.84 224,795.70 10,639,263.69 2,023.84 297,736.79 695,535.61 10,639,263.69
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/761 9200/710 9200/761 900/761 9	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ⁷ Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Do f activity in fund 210, Debt Service: ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments expenditure d fees (fees on bond interest above)	232,216.67 224,795.70 9,622,000.00 1,313,721.77	3,848,466.43 30,602.20 218,026.83 14,189.84 224,795.70 224,795.70 10,639,263.69 2,023.84 297,736.79 695,535.61 10,639,263.69 2,023.84 - - 9,622,000.00 1,313,721.77
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/761 9200/710 9200/770 9200/770 9200/770 9200/770 9200/770 9200/761 9210 1114 3322 3326 1114 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 34 1114 34 1114 34 1114 34 1114 34 1114 34 1114 34 1114 34 1114	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow bt detextify in fund 210, Debt Service: nd balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments expenditure di fees (fees on bond interest above) ts to refunded bonds escrow agent	232,216.67 224,795.70 9,622,000.00 1,313,721.77	3,848,466.43 30,602.20 218,026.83 14,189.84 224,795.70 224,795.70 10,639,263.69 2,023.84 297,736.79 695,535.61 10,639,263.69 2,023.84 - - 9,622,000.00 1,313,721.77
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 1128 1114 11	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ⁷ Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Do f activity in fund 210, Debt Service: ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments expenditure d fees (fees on bond interest above)	232,216.67 224,795.70 9,622,000.00 1,313,721.77	3,848,466.43 30,602.20 218,026.83 14,189.84 224,795.70 224,795.70 10,639,263.69 2,023.84 297,736.79 695,535.61 10,639,263.69 2,023.84 - - 9,622,000.00

Desoto County School District

F			
Entries resu	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) 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		-
	ey bond issues for the 2015-2016 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	Description		
9299/790 9200/730	Miscellaneous - Principal/Interest- Current Refunding 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 3322	Premium on Sale of Refunding Bonds CO&DS Withheld for SBE/COBI Bonds		-
33ZZ	COADS Withheid for SBE/COBI Bonds		-
No current re	funding for the 2015-2016 fiscal year.		
	bt Service Advance Bond Refunding		
Account #	Description		
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 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced	refunding for the 2015-2016 fiscal year.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued I	nterest for the 2015-2016 fiscal year		
Year-end en	tries:	Debit	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	42,612.89	
1220	Due from Other Agencies	1,230.86	
9200/730 9200/710	Dues and Fees (Administrative expense) Interest	133.50	
2632	Deferred Revenues - Unavailable		1,230.86
3321	CO&DS Distributed		42,368.42
3325	Interest on Undistributed CO&DS		377.97
To record CC	D&DS disbursements, investment earnings, and treasury fees.		
		5 286 78	
2632	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	5,286.78	5,111.54
2632 3321 3325	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	5,286.78	,
2632 3321 3325 To record PY	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and	5,286.78	,
2632 3321 3325 Fo record PY	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and	5,286.78	,
2632 3321 3325 Fo record PY Fund 100 Ge Account <u>#</u>	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description		,
2632 3321 3325 To record PY Fund 100 Ge Account <u>#</u> 7200/310	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services	5,286.78 2,776.08	175.24
2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration		175.24
2632 3321 3325 For record PY Fund 100 Ge Account # 7200/310 3323 For record arr	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services		175.24
2632 3321 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.		175.24
2632 3321 To record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.		175.24
2632 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account #	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.		175.24
2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 9200/710 9200/720	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest	2,776.08 115,000.00 21,092.71	175.24
2632 3321 3325 Fo record PY <u>Fund 100 Ge</u> Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 3200/710 3200/720 3200/730	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	2,776.08 115,000.00 21,092.71 40.88	175.24
2632 3321 3325 To record PY <u>Fund 100 Ge</u> <u>Account #</u> 7200/310 3323 To record arr provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/710 9200/730 9200/730	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	2,776.08 115,000.00 21,092.71	175.24
2632 3321 3325 To record PY <u>Fund 100 Ge</u> <u>Account #</u> 7200/310 3323 To record am provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/710 9200/720 9200/761 2210	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	2,776.08 115,000.00 21,092.71 40.88	175.24
2632 3321 3325 For record PY Fund 100 Ge Account # 7200/310 3323 For record am for ovided in A Fund 210 De Account # 9200/710 9200/720 3200/761 2210 1114	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>ebt Service, SBE/COBI Bonds</u> Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	2,776.08 115,000.00 21,092.71 40.88	2,776.08
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 3200/710 3200/720 3200/761 32200 1114 3322 3326	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	2,776.08 115,000.00 21,092.71 40.88	175.24 2,776.08 131,698.33 25.05
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/761 2210 1114 3322 3326 11XX	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	2,776.08 115,000.00 21,092.71 40.88	175.24 2,776.08 131,698.33 25.05
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/761 2210 1114 3322 3326 11XX To record de	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration roounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash with service payments, MVLR withheld for debt service, investment	2,776.08 115,000.00 21,092.71 40.88	5,111.54 175.24 2,776.08 131,698.33 25.05 4,410.21
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/761 9200/761 9210 1114 3322 3326 11XX To record de earnings, relation	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration roounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash coash SBA Sinking Fund Earnings cash SBA Sinking Fund Earnings coash SBA Sinking Fund Earnings coash SBA Sinking Fund Earnings coash SBA Sinking Fund Earnings	2,776.08 115,000.00 21,092.71 40.88	175.24 2,776.08 131,698.33 25.05
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 3200/710 3200/710 3200/720 3200/761 2210 11114 3322 3326 11XX To record del carrings, rela advance refu	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration roounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash with service payments, MVLR withheld for debt service, investment	2,776.08 115,000.00 21,092.71 40.88	175.24 2,776.08 131,698.33 25.05
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/761 9	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>ebt Service, SBE/COBI Bonds</u> Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	2,776.08 115,000.00 21,092.71 40.88	175.24 2,776.08 131,698.33 25.05
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/710 9200/720 9200/761 9	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>ebt Service, SBE/COBI Bonds</u> Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	2,776.08 115,000.00 21,092.71 40.88	175.24 2,776.08 131,698.33 25.05 4,410.21
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 9	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>ebt Service, SBE/COBI Bonds</u> Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	2,776.08 115,000.00 21,092.71 40.88	175.24 2,776.08 131,698.33 25.05
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 2200/710 3200/720 3200/720 3200/761 2210 1114 3322 3326 111X To record de aarnings, rela advance refu agent. Reconciliatie Beginning fur Plus:	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>ebt Service, SBE/COBI Bonds</u> Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	2,776.08 115,000.00 21,092.71 40.88	175.24 2,776.08 131,698.33 25.05 4,410.21
2632 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record arr provided in A Fund 210 De <u>Account #</u> 2200/710 3200/720 3200/761 2210 1114 3322 3326 11XX To record de aarnings, rela advance refu agent. Reconciliatio Beginning fur Plus: CO&DS	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow constructive in fund 210, Debt Service: and balance as provided in prior school year	2,776.08 115,000.00 21,092.71 40.88	175.24 2,776.08 131,698.33 25.05 4,410.21 11,415.98 131,698.33
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/710 9200/730 9200/761 9200/76	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>ebt Service, SBE/COBI Bonds</u> Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Desting Compared Service withheld terest (revenue on withheld MVLR) ad bond proceeds	2,776.08 115,000.00 21,092.71 40.88	175.24 2,776.08 131,698.33 25.05 4,410.21 11,415.98 131,698.33
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/710 9200/730 9200/761 9	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bbt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Description Description Description Description Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Description Description Description Description Description Description Coloce Description Coloce Description Description Description Redemption Description Redemption Coloce Description Description Description Redemption Description Redemption Description Redemption Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description 	2,776.08 115,000.00 21,092.71 40.88	175.24 2,776.08 131,698.33 25.05 4,410.21 11,415.98 131,698.33
2632 3321 To record PY Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/710 9200/761 9200/7	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Exercise, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow con of activity in fund 210, Debt Service: Metheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds	2,776.08 115,000.00 21,092.71 40.88	175.24 2,776.08 131,698.33 25.05 4,410.21 11,415.98 131,698.33 25.05
2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/761 920	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>ebt Service, SBE/COBI Bonds</u> Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Desting Compared Service withheld terest (revenue on withheld MVLR) ad bond proceeds	2,776.08 115,000.00 21,092.71 40.88	175.24 2,776.08 131,698.33 25.05 4,410.21 11,415.98 131,698.33 25.05
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9200/730 9200/761	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Exervice, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Description Description Description Description Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description	2,776.08 115,000.00 21,092.71 40.88	175.24 2,776.08 131,698.33 25.05 4,410.21 11,415.98 131,698.33 25.05 - - 115,000.00 21,092.71
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/710 9200/710 9200/710 9200/761 9	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Descrivity in fund 210, Debt Service: ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments expenditure di fees (fees on bond interest above) ts to refunded bonds escrow agent	2,776.08 115,000.00 21,092.71 40.88	175.24 2,776.08 131,698.33 25.05 4,410.21 11,415.98 131,698.33 25.05
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/710 9200/710 9200/710 9200/761 9	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. <u>Bescription</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive	2,776.08 115,000.00 21,092.71 40.88	175.24 2,776.08 131,698.33 25.05 4,410.21 11,415.98 131,698.33 25.05
2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am Forovided in A Fund 210 De Account # 3200/710 3200/710 3200/710 3200/730 3200/761 2210 1114 3322 3326 111XX Fo record de sarnings, rela advance refu agent. Reconciliation Refunde Premiur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymer Dues ar	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Description withheld terest (revenue on withheld MVLR) ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments expenditure d fees (fees on bond interest above) its to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees) t on refunded bonds	2,776.08 115,000.00 21,092.71 40.88	175.24 2,776.08 131,698.33 25.05 4,410.21 11,415.98 131,698.33 25.05 - - 115,000.00 21,092.71

Dixie County School District

Entries resul			
	Iting from bond issuance and refunding:	Debit	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2015-2016 fiscal year.		-
	bt Service Current Bond Refunding		
<u>Account #</u> 9299/790	Description Miscellaneous - Principal/Interest- Current Refunding		
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 3322	Premium on Sale of Refunding Bonds CO&DS Withheld for SBE/COBI Bonds		-
5522	CORDS Withheid for SDE/CODF Bonds		-
No current re	funding for the 2015-2016 fiscal year.		
	bt Service Advance Bond Refunding		
<u>Account #</u> 1114	Description 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 2210	Premium on Sale of Refunding Bonds		-
.210	Accrued Interest Payable (Sinking Fund Accruals)		-
vo advanced	refunding for the 2015-2016 fiscal year.		
	bbt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2015-2016 fiscal year		
Year-end ent	tries:	Debit	Credit
Fund 360 Ca	pital Projects, CO&DS		
	Description		
<u>Account #</u> 11XX	Cash	20,947.42	
1220	Due from Other Agencies	552.28	
9200/730	Dues and Fees (Administrative expense)	59.90	
9200/710	Interest		
			EE0 00
2632	Deferred Revenues - Unavailable		
2632 3321	CO&DS Distributed		20,837.73
2632 3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		20,837.73
2632 3321 3325	CO&DS Distributed		20,837.73
2632 3321 3325 To record CC 2632	CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	2,754.53	20,837.73 169.59
2632 3321 3325 Fo record CC 2632 3321	CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	2,754.53	20,837.73 169.59 2,675.90
2632 3321 3325 Fo record CC 2632 3321 3325	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	2,754.53	20,837.73 169.59 2,675.90
2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	2,754.53	20,837.73 169.59 2,675.90
2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge	CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. 0&DS Distributed - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 7 Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund	2,754.53	20,837.73 169.59 2,675.90
2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account #	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description		20,837.73 169.59 2,675.90
2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310	CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. 0&DS Distributed - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 7 Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund	2,754.53 1,245.60	20,837.73 169.59 2,675.90 78.63
2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services		20,837.73 169.59 2,675.90 78.63
2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration		20,837.73 169.59 2,675.90 78.63
2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as		20,837.73 169.59 2,675.90 78.63
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration isounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.		20,837.73 169.59 2,675.90 78.63
2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account #	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS T Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ioounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.		20,837.73 169.59 2,675.90 78.63
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest	1,245.60 47,000.00 13,449.14	20,837.73 169.59 2,675.90 78.63
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 200/310 3323 To record am provided in A Fund 210 De Account # 200/710 3200/720 3200/730	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	1,245.60 47,000.00 13,449.14 18.27	20,837.73 169.59 2,675.90 78.63
2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 200/710 3200/720 3200/730 3200/761	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	1,245.60 47,000.00 13,449.14	20,837.73 169.59 2,675.90 78.63
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9200/761 2210	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Revenues - Unavailable, CO&DS disbursements, and Description Redemption 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	1,245.60 47,000.00 13,449.14 18.27	20,837.73 169.59 2,675.90 78.63
2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am orrovided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	1,245.60 47,000.00 13,449.14 18.27	20,837.73 169.59 2,675.90 78.63 1,245.60
2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration oounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	1,245.60 47,000.00 13,449.14 18.27	20,837.73 169.59 2,675.90 78.63 1,245.60
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	1,245.60 47,000.00 13,449.14 18.27	20,837.73 169.59 2,675.90 78.63 1,245.60
2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX Fo record del	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	1,245.60 47,000.00 13,449.14 18.27	20,837.73 169.59 2,675.90 78.63 1,245.60
2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/730 3200/761 2210 1114 3322 3326 11XX Fo record del parnings, rela	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	1,245.60 47,000.00 13,449.14 18.27	20,837.73 169.59 2,675.90 78.63 1,245.60
2632 3321 3325 Fo record CC 2632 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/730 3200/761 2210 1114 3322 3326 1114 3322 3326 111X Fo record del carnings, relational second sec	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	1,245.60 47,000.00 13,449.14 18.27	20,837.73 169.59 2,675.90 78.63 1,245.60
2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/761 2210 1114 3322 326 1114 3327 33 33 33 33 34 34 34 34 34 35 34 34 34 34 34 34 34 34 34 34 34 34 34	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration oounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow	1,245.60 47,000.00 13,449.14 18.27	20,837.73 169.59 2,675.90 78.63 1,245.60
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/761 2210 1114 3322 3326 111X To record del aarnings, rela advance refut agent.	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	1,245.60 47,000.00 13,449.14 18.27	20,837.73 169.59 2,675.90 78.63 1,245.60
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/710 3200/710 3200/710 3200/761 3200/710 3200/761 32210 1114 3322 3326 11XX To record del earnings, rela advance refut agent. Reconciliatio Beginning fur	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration oounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow	1,245.60 47,000.00 13,449.14 18.27	20,837.73 169.59 2,675.90 78.63 1,245.60 1,245.60 58,873.34 11.20 1,582.87
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amore and a second	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Earnings Cash	1,245.60 47,000.00 13,449.14 18.27	20,837.73 169.59 2,675.90 78.63 1,245.60 1,245.60 58,873.34 11.20 1,582.87 6,972.80
2632 3321 3325 To record CC 2632 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/710 9200/720 9200/710 900/710 9	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bb Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Description Prof activity in fund 210, Debt Service: withheld	1,245.60 47,000.00 13,449.14 18.27	20,837.73 169.59 2,675.90 78.63 1,245.60 1,245.60 58,873.34 11.20 1,582.87 6,972.80 58,873.34
2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/730 3200/761 2210 1114 3322 3326 34 35 36 36 36 36 36 36 36 36 36 36	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Description on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld terest (revenue on withheld MVLR)	1,245.60 47,000.00 13,449.14 18.27	20,837.73 169.59 2,675.90 78.63 1,245.60 1,245.60 58,873.34 11.20 1,582.87 6,972.80 58,873.34
2632 3321 3325 To record CC 2632 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 2700/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/761 2210 1114 3322 3200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refun agent. Reconciliation Beginning fur Plus: CO&DS Bond int Refunde	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bb Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Description Prof activity in fund 210, Debt Service: withheld	1,245.60 47,000.00 13,449.14 18.27	20,837.73 169.59 2,675.90 78.63 1,245.60 1,245.60 58,873.34 11.20 6,972.80 58,873.34 11.20
2632 3321 3325 To record CC 2632 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 2700/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/761 2210 1114 3322 3200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refun agent. Reconciliation Beginning fur Plus: CO&DS Bond int Refunde	CO&DS Distributed Interest on Undistributed CO&DS 2&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ¹ Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow or of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ed bond proceeds	1,245.60 47,000.00 13,449.14 18.27	20,837.73 169.59 2,675.90 78.63 1,245.60 1,245.60 58,873.34 11.20 6,972.80 58,873.34 11.20
2632 3321 3325 To record CC 2632 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/761 3200/761 3200/761 3200/761 3200/761 3200/761 321 3226 1114 3322 3326 1114 3326 1114 3322 3326 1114 3326 1114 3326 1114 3326 1114 322 326 1114 322 326 1114 322 326 1114 322 326 1114 322 326 1114 322 326 1114 322 326 1114 322 326 1114 327 1114 327 1114 327 1114 326 1114 326 1114 326 1114 326 1114 326 1114 326 1114 326 1114 326 1114 326 1114 326 1114 326 1114 326 1114 326 1114 326 1114 326 1114 326 1114 327 1114 326 1114 326 1114 326 1114 327 1114 327 1114 326 1114 326 1114 326 1114 326 1114 327 1114 327 1114 328 1114 328 1114 328 1114 328 1114	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. but Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ited fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds secrow Description withheld terest (revenue on withheld MVLR) ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds in on refunded bonds	1,245.60 47,000.00 13,449.14 18.27	20,837.73 169.59 2,675.90 78.63 1,245.60 1,245.60 58,873.34 11.20 58,873.34 11.20 58,873.34 11.20 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 200/710 2200/720 3200/720 3200/720 3200/761 2210 1114 3322 3326 11XX To record del aarnings, rela advance refut agent. Reconciliatic Beginning fur Plus: CO&DS Bond int Refunda Premiun Less: Principa Interest	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds	1,245.60 47,000.00 13,449.14 18.27	20,837.73 169.59 2,675.90 78.63 1,245.60 1,245.60 58,873.34 11.20 58,873.34 11.20 58,873.34 11.20 58,873.34 11.20 58,873.34
2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9200/710 9200/710 9200/710 9200/710 9200/720 9200/730 9200/710 9200/710 9200/710 9200/710 9200/710 9200/710 9200/720 9200/730 9200/761 9210 1114 3322 3326 1114 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 326 1114 327 1114 326 1114 327 1114 327 1114 328 1114 328 1114 11	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Hot Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description grund Earnings Cash Description agent to payments of refunded bonds escrow Accrued Interest payable Cash with fiscal agent to payments of refunded bonds escrow Description agent by Description agent	1,245.60 47,000.00 13,449.14 18.27	20,837.73 169.59 2,675.90 78.63 1,245.60 1,245.60 58,873.34 11.20 58,873.34 11.20 58,873.34 11.20 - - - 47,000.00 13,449.14
2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 200/710 3200/720 3200/730 3200/761 2210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 326 1114 327 320 1114 326 1114 327 1114 327 1114 327 1114 327 1114	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds	1,245.60 47,000.00 13,449.14 18.27	20,837.73 169.59 2,675.90 78.63 1,245.60 1,245.60 58,873.34 11.20 58,873.34 11.20 58,873.34 11.20 - - - 47,000.00 13,449.14
2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 27200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refun agent. Reconciliation Plus: CO&DS Bond int Refunde Premium Less: Principa Interest Dues ar Paymen Dues ar	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. to service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment tated fees, reversal of accrued interest, and transfer of prior year ending cash with fiscal agent to payments of refunded bonds escrow moting cash with fiscal agent to payments of refunded bonds escrow moting cash with fiscal agent to payments of refunded bonds escrow moting cash with fiscal agent to payments of refunded bonds escrow moting cash with fiscal agent to payments of refunded bonds escrow moting cash with fiscal agent to payments of refunded bonds escrow moting cash with fiscal agent to payments of refunded bonds escrow moting cash with fiscal agent to payments of refunded bonds escrow moting cash with fiscal agent to payments of refunded bonds escrow moting cash with fiscal agent to payments of refunded bonds escrow moting cash with fiscal agent to payments of refunded bonds escrow moting cash with fiscal agent to payments of refunded bonds escrow moting cash with fiscal agent to payments of refunded bonds in on refunded bonds il payments expenditure di fees (fees on bond interest above) its to refunded bonds escrow agent	1,245.60 47,000.00 13,449.14 18.27	552.28 20,837.73 169.59 2,675.90 78.63 1,245.60 1,245.60 58,873.34 11.20 1,582.87 6,972.80 58,873.34 11.20 58,873.34 11.20 - - - -

Duval County School District

	-		
Entries resu	ting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791 No new mone	Premium on Sale of Bonds by bond issues for the 2015-2016 fiscal year.		-
	bt Service Current Bond Refunding		
<u>Account #</u> 9299/790	Description Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
	funding for the 2015-2016 fiscal year.		
	bt Service Advance Bond Refunding		
<u>Account #</u> 1114	Description 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 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced	refunding for the 2015-2016 fiscal year.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX 2210	Cash	-	
	Accrued Interest Payable nterest for the 2015-2016 fiscal year		-
			•
Year-end ent		<u>Debit</u>	Credi
	pital Projects, CO&DS		
Account #	Description	262 205 44	
11XX 1220	Cash Due from Other Agencies	363,205.14 35,721.90	
	Dues and Fees (Administrative expense)	00,721.00	
9200/730	Dues and Lees (Authinistrative expense)	3,874.46	
9200/710	Interest	3,874.46	
9200/710 2632	Interest Deferred Revenues - Unavailable	3,874.46	35,721.90
9200/710 2632 3321	Interest Deferred Revenues - Unavailable CO&DS Distributed	3,874.46	356,110.33
9200/710 2632 3321 3325	Interest Deferred Revenues - Unavailable	3,874.46	356,110.33
9200/710 2632 3321 3325 To record CC	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees.		
9200/710 2632 3321 3325 To record CC 2632	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	3,874.46 114,461.92	356,110.33 10,969.27
9200/710 2632 3321 3325 To record CC 2632 3321	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees.		356,110.33
9200/710 2632 3321 3325 To record CC 2632 3321 3325	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed		356,110.33 10,969.27 110,305.46
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and		356,110.33 10,969.27 110,305.46
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account #	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest Fund Description	114,461.92	356,110.33 10,969.27 110,305.46
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest Pund Description Professional and Technical Services		356,110.33 10,969.27 110,305.46 4,156.46
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest Fund Description	114,461.92	356,110.33 10,969.27 110,305.46 4,156.46
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration	114,461.92	356,110.33 10,969.27 110,305.46 4,156.46
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	114,461.92	356,110.33 10,969.27 110,305.46 4,156.46
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as	114,461.92	356,110.33 10,969.27 110,305.46 4,156.46
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBE/COBI Bonds Description Redemption of Principal	114,461.92 80,566.67 4,573,000.00	356,110.33 10,969.27 110,305.46 4,156.46
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest On Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest On Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest On Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest On Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest On Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest On Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest On Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest On Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest On Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest On Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest On Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest On Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Revenues - Unavailable, CO&DS disbursements, and Interest On Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Revenues - Unavailable, CO&DS disbu	114,461.92 80,566.67 4,573,000.00 362,688.29	356,110.33 10,969.27 110,305.46 4,156.46
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/730	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest On Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest On Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest On Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest On Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest On Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest SBA Sinking Fund Administration Fees	114,461.92 80,566.67 4,573,000.00	356,110.33 10,969.27 110,305.46 4,156.46
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest On Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest On Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest On Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest On Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest On Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest On Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest On Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest On Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest On Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest On Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest On Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest On Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Revenues - Unavailable, CO&DS disbursements, and Interest On Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Revenues - Unavailable, CO&DS disbu	114,461.92 80,566.67 4,573,000.00 362,688.29	356,110.33 10,969.27 110,305.46 4,156.46
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	114,461.92 80,566.67 4,573,000.00 362,688.29	356,110.33 10,969.27 110,305.46 4,156.46 80,566.67
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/710 3200/720 3200/761 32210 1114 3322	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	114,461.92 80,566.67 4,573,000.00 362,688.29	356,110.33 10,969.27 110,305.46 4,156.46 80,566.67
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	114,461.92 80,566.67 4,573,000.00 362,688.29	356,110.33 10,969.27 110,305.46 4,156.46 80,566.67 4,794,642.33 912.08
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 9200/761 9200/761 9200/761 92207	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	114,461.92 80,566.67 4,573,000.00 362,688.29	356,110.33 10,969.27 110,305.46 4,156.46 80,566.67
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	114,461.92 80,566.67 4,573,000.00 362,688.29	356,110.33 10,969.27 110,305.46 4,156.46 80,566.67 4,794,642.33 912.08
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9200/710 9200/71	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	114,461.92 80,566.67 4,573,000.00 362,688.29	356,110.33 10,969.27 110,305.46 4,156.46 80,566.67 4,794,642.33 912.06
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9200/710 9200/71	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	114,461.92 80,566.67 4,573,000.00 362,688.29	356,110.33 10,969.27 110,305.46 4,156.46 80,566.67 4,794,642.33 912.06
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/761 2210 1114 3322 3326 1114 3326 1114 3322 3326 1114 1114 114	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	114,461.92 80,566.67 4,573,000.00 362,688.29	356,110.33 10,969.27 110,305.46 4,156.46 80,566.67 4,794,642.33 912.08
9200/710 2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/710 9200/720 9200/710 9200/720 9200/710 9200/720 9200/710 9200/720 9200/720 9200/761 2210 1114 3322 3326 1114 3326 1114 1114 3326 1114 1114 3326 1114 111	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration oounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow	114,461.92 80,566.67 4,573,000.00 362,688.29	356,110.33 10,969.27 110,305.46 4,156.46 80,566.67 4,794,642.33 912.08
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record CY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/761 9200/710 9200/761	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year minding cash with fiscal agent to payments of refunded bonds escrow	114,461.92 80,566.67 4,573,000.00 362,688.29	356,110.33 10,969.27 110,305.46 4,156.46 80,566.67 4,794,642.33 912.06 141,622.18
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 9200/76	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS B&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow model and the prior school year withheld	114,461.92 80,566.67 4,573,000.00 362,688.29	356,110.33 10,969.27 110,305.46 4,156.46 80,566.67 4,794,642.33 912.00 141,622.18
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3326 1100 Co Rod Co Rod Rod Co Rod Rod Rod Rod Rod Rod Rod Rod Rod Ro	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year minding cash with fiscal agent to payments of refunded bonds escrow	114,461.92 80,566.67 4,573,000.00 362,688.29	356,110.33 10,969.27 110,305.46 4,156.46 80,566.67 4,794,642.33 912.06 141,622.18
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 9200/720 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refun agent. Reconciliation Beginning fur Plus: CO&DS Bond ini Refunded	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment the defees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR)	114,461.92 80,566.67 4,573,000.00 362,688.29	356,110.33 10,969.27 110,305.46 4,156.46 80,566.67 4,794,642.33 912.00 141,622.18
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/710 9200/720 9200/720 9200/710 9200/720 9200/751 2210 1114 3322 5 CO&DS Bond ini Refunde Premiur Less:	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash at service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow model and the payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds	114,461.92 80,566.67 4,573,000.00 362,688.29	356,110.33 10,969.27 110,305.46 4,156.46 80,566.67 4,794,642.33 912.06 141,622.18 197,807.46 4,794,642.33 912.06 -
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 300/710 300/	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Revenues, UNVER withheld for Gebt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Deferred Revenues approved in prior school year withheld terest (revenue on withheld MVLR) di balance as provided in prior school year withheld terest (revenue on withheld MVLR) di bond proceeds n on refunded bonds I payments I I	114,461.92 80,566.67 4,573,000.00 362,688.29	356,110.33 10,969.27 110,305.46 4,156.46 80,566.67 4,794,642.33 912.06 141,622.18 197,807.46 4,794,642.33 912.06 - - -
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 2210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 Bogonning, rela advance refui agent. Reconciliatic Beginning fur Plus: CO&DS Bond ini Refunde Premiur Less: Principa Interest	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS B&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment the fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds I payments expenditure	114,461.92 80,566.67 4,573,000.00 362,688.29	356,110.33 10,969.27 110,305.46 4,156.46 80,566.67 4,794,642.33 912.06 141,622.18 197,807.46 4,794,642.33 912.06 - - 4,573,000.00 362,688.29
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/761 9210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3328 To record del earnings, rela advance refuu agent. CO&DS Bond inin Refunde Premiun Less: Principa Interest Dues ar	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Revenues, UNVER withheld for Gebt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Deferred Revenues approved in prior school year withheld terest (revenue on withheld MVLR) di balance as provided in prior school year withheld terest (revenue on withheld MVLR) di bond proceeds n on refunded bonds I payments I I	114,461.92 80,566.67 4,573,000.00 362,688.29	356,110.33 10,969.27 110,305.46 4,156.46 80,566.67 4,794,642.33 912.06 141,622.18 197,807.46 4,794,642.33 912.06 - - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refut agent. Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde Premiun Less: Principaa Interest Dues ar Paymen Dues ar	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) d bond proceeds n on refunded bonds I payments expenditure d fees on bond interest above) ts to refunded bonds (admin and underwriter fees)	114,461.92 80,566.67 4,573,000.00 362,688.29	356,110.33 10,969.27 110,305.46 4,156.46 80,566.67 4,794,642.33 912.06 141,622.18 197,807.46 4,794,642.33 912.06 - - 4,573,000.00 362,688.29
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refut agent. Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde Premiun Less: Principaa Interest Dues ar Paymen Dues ar	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - OADS disbursements, and <u>meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments expenditure di fees on bond interest above) ts to refunded bonds (admin and underwriter fees) t on refunded bonds </u></u>	114,461.92 80,566.67 4,573,000.00 362,688.29	356,110.33 10,969.27 110,305.46 4,156.46 80,566.67 4,794,642.33 912.06 141,622.18 197,807.46 4,794,642.33 912.06 - - 4,573,000.00 362,688.29

Escambia County School District

Entries resu	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
	pital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	
3791	Premium on Sale of Bonds		-
	ev bond issues for the 2015-2016 fiscal year.		
	bt Service Current Bond Refunding		
Account #	Description		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
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 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current re	funding for the 2015-2016 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
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 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced	refunding for the 2015-2016 fiscal year.		
-und 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2015-2016 fiscal year		
Year-end ent	tries:	Debit	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	956,916.49	
1220	Due from Other Agencies	10,737.47	
9200/730	Dues and Fees (Administrative expense)	1.164.60	
5200/100		1,101100	
9200/710	Interest	1,101100	
9200/710 2632	Deferred Revenues - Unavailable	1,10100	
9200/710 2632 3321	Deferred Revenues - Unavailable CO&DS Distributed	1,10,100	954,783.89
9200/710 2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS	.,	954,783.89
9200/710 2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed		954,783.89
9200/710 2632 3321 3325 To record CC 2632	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	44,518.46	10,737.47 954,783.89 3,297.20
9200/710 2632 3321 3325 To record CC 2632 3321	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed		954,783.89 3,297.20 42,989.79
9200/710 2632 3321 3325 To record CC 2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS		954,783.89 3,297.20
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and		954,783.89 3,297.20 42,989.79
3200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund		954,783.89 3,297.20 42,989.79
3200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account #	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description	44,518.46	954,783.89 3,297.20 42,989.79
9200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund		954,783.89 3,297.20 42,989.79 1,528.67
9200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and emeral Fund Description Professional and Technical Services	44,518.46	954,783.89 3,297.20 42,989.79 1,528.67
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	44,518.46	954,783.89 3,297.20 42,989.79
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as	44,518.46	954,783.89 3,297.20 42,989.79 1,528.67
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration isounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds	44,518.46	954,783.89 3,297.20 42,989.79 1,528.67
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account #	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration ioounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	44,518.46	954,783.89 3,297.20 42,989.79 1,528.67
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest	44,518.46 24,217.14 516,000.00 121,927.21	954,783.89 3,297.20 42,989.79 1,528.67
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 9200/720 9200/730	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bet Service, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees	44,518.46 24,217.14 516,000.00 121,927.21 192.99	954,783.89 3,297.20 42,989.79 1,528.67
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 200/710 3200/710 3200/720 9200/730 3200/761	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bet Service, SBE/COBI Bonds</u> Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	44,518.46 24,217.14 516,000.00 121,927.21	954,783.89 3,297.20 42,989.79 1,528.67
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	44,518.46 24,217.14 516,000.00 121,927.21 192.99	954,783.89 3,297.20 42,989.79 1,528.67
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/761 2210 1114	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration oounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	44,518.46 24,217.14 516,000.00 121,927.21 192.99	954,783.89 3,297.20 42,989.79 1,528.67 24,217.14
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 9200/761 92200 1114 3322	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	44,518.46 24,217.14 516,000.00 121,927.21 192.99	954,783.89 3,297.20 42,989.79 1,528.67
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/761 2210 1114 3322 3326	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration ioounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	44,518.46 24,217.14 516,000.00 121,927.21 192.99	954,783.89 3,297.20 42,989.79 1,528.67 24,217.14
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>Abt Service, SBE/COBI Bonds</u> Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	44,518.46 24,217.14 516,000.00 121,927.21 192.99	954,783.89 3,297.20 42,989.79 1,528.67 24,217.14 621,724.97 118.27
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record CY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/730 3200/761 2210 1114 3322 3326 11XX To record del earnings, rela	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>etot Service, SBE/COBI Bonds</u> Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment tide fees, reversal of accrued interest, and transfer of prior year	44,518.46 24,217.14 516,000.00 121,927.21 192.99	954,783.89 3,297.20 42,989.79 1,528.67 24,217.14 621,724.97 118.27
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refut	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>Abt Service, SBE/COBI Bonds</u> Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	44,518.46 24,217.14 516,000.00 121,927.21 192.99	954,783.89 3,297.20 42,989.79 1,528.67 24,217.14 621,724.97 118.27
9200/710 2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9000 9000/761 9000 9000/761 9000 9000/761 9000/76	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. <u>Accrued, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	44,518.46 24,217.14 516,000.00 121,927.21 192.99	954,783.89 3,297.20 42,989.79 1,528.67 24,217.14 621,724.97 118.27
9200/710 2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9000 9000/761 9000 9000/761 9000 9000/761 9000/76	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>etot Service, SBE/COBI Bonds</u> Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment tide fees, reversal of accrued interest, and transfer of prior year	44,518.46 24,217.14 516,000.00 121,927.21 192.99	954,783.89 3,297.20 42,989.79 1,528.67 24,217.14 621,724.97 118.27
9200/710 2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 111X To record del earnings, rela advance refui advance refui agent. Reconciliatic Beginning fur	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. <u>Accrued, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	44,518.46 24,217.14 516,000.00 121,927.21 192.99	954,783.89 3,297.20 42,989.79 1,528.67 24,217.14 621,724.97 118.27
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/761 9210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 1114 3326 1114 114	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ioounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Hot Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	44,518.46 24,217.14 516,000.00 121,927.21 192.99	954,783.89 3,297.20 42,989.79 1,528.67 24,217.14 621,724.97 118.27 16,276.96 63,526.48
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment tied fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	44,518.46 24,217.14 516,000.00 121,927.21 192.99	954,783.89 3,297.20 42,989.79 1,528.67 24,217.14 621,724.97 16,276.96 63,526.48 621,724.97
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record CY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 3322 3326 1114 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 34 1114 34 1114 34 1114 34 1114	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS To Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Ext Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment tated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld terest (revenue on withheld MVLR)	44,518.46 24,217.14 516,000.00 121,927.21 192.99	954,783.89 3,297.20 42,989.79 1,528.67 24,217.14 621,724.97 16,276.96 63,526.48 621,724.97
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 2200/710 3200/720 3200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refun agent. Reconciliatio Beginning fur Plus: CO&DS Bond int Refunde	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment tied fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	44,518.46 24,217.14 516,000.00 121,927.21 192.99	954,783.89 3,297.20 42,989.79 1,528.67 24,217.14 621,724.97 16,276.96 63,526.48 621,724.97
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/710 3200/710 3200/720 3200/761 2210 1114 3322 3200/761 2210 1114 3322 3326 111X To record del earnings, rela 3326 111XX To record del earnings, rela 3326 Beginning fur Plus: CO&DS Bond ini Refunde Premiun Less:	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Het Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment tated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow mong cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds	44,518.46 24,217.14 516,000.00 121,927.21 192.99	954,783.89 3,297.20 42,989.79 1,528.67 24,217.14 621,724.97 16,276.96 63,526.48 621,724.97
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/701 3200/710 3200/701 3200/710 3200/701 300/701 300/701 300/701 300/701 300/701 300/701 300/701 300/701 300/70	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Description withheld terest (revenue on withheld MVLR) ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments	44,518.46 24,217.14 516,000.00 121,927.21 192.99	954,783.89 3,297.20 42,989.79 1,528.67 24,217.14 621,724.97 118.27 16,276.96 63,526.48 621,724.97 118.27 18.27 516,000.00
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/761 9200/710 9200/761 9200/710 9200/761	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration ioounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: d balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments expenditure	44,518.46 24,217.14 516,000.00 121,927.21 192.99	954,783.89 3,297.20 42,989.79 1,528.67 24,217.14 621,724.97 118.27 16,276.96 63,526.48 621,724.97 118.27 16,276.96
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/720 9200/761 2210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3328 To record del earnings, rela advance refuu agent. Reconciliatio Beginning fur Plus: CO&DS Bond ini Refunde Premiun Less: Principa Interest Dues ar	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Do f activity in fund 210, Debt Service: ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds I payments expenditure d fees (fees on bond interest above)	44,518.46 24,217.14 516,000.00 121,927.21 192.99	954,783.89 3,297.20 42,989.79 1,528.67 24,217.14 621,724.97 118.27 16,276.96 63,526.48 621,724.97 118.27 118.27 516,000.00
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refur agent. Reconciliatio Beginning fur Plus: CO&DS Bond int Refunde Premiun Less: Principaa Interest Dues ar Paymen	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments expenditure di fees (fees on bond interest above) ts to refunded bonds escrow agent	44,518.46 24,217.14 516,000.00 121,927.21 192.99	954,783.89 3,297.20 42,989.79 1,528.67 24,217.14 621,724.97 118.27 16,276.96 63,526.48 621,724.97 118.27 16,276.96 63,526.48 621,724.97
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/761 2210 1114 13322 3326 1114 13322 3326 1114 13322 3326 1114 13322 3326 1114 13322 3326 1114 13322 3326 1114 13322 3326 1114 13322 3326 1114 13322 3326 1114 13322 3326 1114 13322 3326 1114 1322 3326 1114 1322 3326 1114 1322 3326 1114 1322 3326 1114 1322 3326 1114 1128 CO&DS Bond int Refunde Premiun Less: Principaa Interest Dues ar Paymen Dues ar	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Do f activity in fund 210, Debt Service: ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds I payments expenditure d fees (fees on bond interest above)	44,518.46 24,217.14 516,000.00 121,927.21 192.99	954,783.89 3,297.20 42,989.79 1,528.67 24,217.14 621,724.97 118.27 16,276.96 63,526.48 621,724.97 118.27 16,276.96 63,526.48 621,724.97

Flagler County School District

Entries resul	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwhier's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2015-2016 fiscal year.		-
	bt Service Current Bond Refunding		
Account #	Description		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 3322	Premium on Sale of Refunding Bonds CO&DS Withheld for SBE/COBI Bonds		-
No current re	funding for the 2015-2016 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114 9200/730	Cash with Fiscal/Service Agents 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 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	refunding for the 2015 2016 field user		
	refunding for the 2015-2016 fiscal year.		
-und 210 De Account #	bt Service, SBE/COBI Bonds Description		
Account # 11XX	Cash	-	
2210	Accrued Interest Payable		-
NO accrued in	nterest for the 2015-2016 fiscal year		
Year-end ent	ries:	<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description	450 004 40	
11XX 1220	Cash Due from Other Agencies	150,291.13 3.251.91	
	2 de nom ether rigeneree		
9200/730	Dues and Fees (Administrative expense)	352.71	
9200/710	Interest	352.71	0.054.04
9200/710 2632	Interest Deferred Revenues - Unavailable	352.71	3,251.91 149 645 26
	Interest	352.71	149,645.26
9200/710 2632 3321 3325	Interest Deferred Revenues - Unavailable CO&DS Distributed	352.71	3,251.91 149,645.26 998.58
9200/710 2632 3321 3325	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS	352.71 32,722.88	149,645.26
9200/710 2632 3321 3325 To record CC 2632 3321	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed		149,645.26 998.58 32,268.68
9200/710 2632 3321 3325 To record CC 2632 3321 3325	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS		149,645.26 998.58 32,268.68
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and		149,645.26 998.58 32,268.68
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS V&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund		149,645.26 998.58 32,268.68
3200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account #	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and		149,645.26 998.58 32,268.68
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	32,722.88	149,645.26 998.58 32,268.68 454.20
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest Pund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as	32,722.88	149,645.26 998.58 32,268.68 454.20
9200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	32,722.88	149,645.26 998.58 32,268.68 454.20
9200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS B&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds	32,722.88	149,645.26 998.58 32,268.68 454.20
9200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account #	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	32,722.88	149,645.26 998.58 32,268.68 454.20
9200/710 2632 3321 3325 Fo record CC 2632 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 9200/710 9200/720	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest	32,722.88 7,334.31 263,000.00 61,184.35	149,645.26 998.58 32,268.68 454.20
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 9200/720 9200/730	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest Deferred Revenues - Unavailable, CO&DS disbursements, and Interest SBA Sinking Fund Administration Fees	32,722.88 7,334.31 263,000.00	149,645.26 998.58 32,268.68 454.20
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 200/710 3200/710 3200/720 3200/730 3200/761	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest	32,722.88 7,334.31 263,000.00 61,184.35 97.62	149,645.26 998.58 32,268.68 454.20
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	32,722.88 7,334.31 263,000.00 61,184.35 97.62	149,645.26 998.58 32,268.68 454.20 7,334.31
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 92200 1114 3322	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	32,722.88 7,334.31 263,000.00 61,184.35 97.62	149,645.26 998.58 32,268.68 454.20 7,334.31
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	32,722.88 7,334.31 263,000.00 61,184.35 97.62	149,645.26 998.58 32,268.68 454.20
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	32,722.88 7,334.31 263,000.00 61,184.35 97.62	149,645.26 998.58 32,268.68 454.20 7,334.31 314,474.43 59.82
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/710 9200/710 9200/710 9200/710 9200/710 9200/710 9200/710 9200/710 9200/720 9200/710 900/710 9	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Det service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year	32,722.88 7,334.31 263,000.00 61,184.35 97.62	149,645.26 998.58 32,268.68 454.20 7,334.31
3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record CY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/730 3200/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refut	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	32,722.88 7,334.31 263,000.00 61,184.35 97.62	149,645.26 998.58 32,268.68 454.20 7,334.31 314,474.43 59.82
9200/710 2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 900/761 9	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment the fees, reversal of accrued interest, and transfer of prior year holing cash with fiscal agent to payments of refunded bonds escrow	32,722.88 7,334.31 263,000.00 61,184.35 97.62	149,645.26 998.58 32,268.68 454.20 7,334.31 314,474.43 59.82
2200/710 2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/730 3200/761 2210 1114 3326 3326 To record del aarnings, rela advance refutu agent. Reconciliation	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nnding cash with fiscal agent to payments of refunded bonds escrow	32,722.88 7,334.31 263,000.00 61,184.35 97.62	149,645.26 998.58 32,268.68 454.20 7,334.31 314,474.43 59.82 9,747.72
3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 100 De Account # 9200/710 9200/720 9200/761 2210 11114 3322 3326 11XX To record det advance refut agent. Reconciliatic Beginning fur Plus:	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	32,722.88 7,334.31 263,000.00 61,184.35 97.62	149,645.26 998.58 32,268.68 454.20 7,334.31 314,474.43 59.82
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld withheld	32,722.88 7,334.31 263,000.00 61,184.35 97.62	149,645.26 998.58 32,268.68 454.20 7,334.31 314,474.43 59.82 9,747.72 32,365.88 314,474.43
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 3322 3326 1114 3328 To record def Beginning fur Plus: CO&DS Bond int	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld form MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow monof activity in fund 210, Debt Service: withheld terest (revenue on withheld MVLR)	32,722.88 7,334.31 263,000.00 61,184.35 97.62	149,645.26 998.58 32,268.68 454.20 7,334.31 314,474.43 59.82 9,747.72 32,365.88
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 2200/710 3200/720 3200/761 2210 1114 3322 3326 11XX To record def earnings, rela advance refur agent. Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld withheld	32,722.88 7,334.31 263,000.00 61,184.35 97.62	149,645.26 998.58 32,268.68 454.20 7,334.31 314,474.43 59.82 9,747.72 32,365.88 314,474.43
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/710 9200/720 9200/710 9200/710 9200/710 9200/720 9200/710 9200/710 9200/710 9200/720 9200/710 9200/710 9200/720 9200/710 9200/720 9200/70 9200/720	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Babs disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds	32,722.88 7,334.31 263,000.00 61,184.35 97.62	149,645.26 998.58 32,268.68 454.20 7,334.31 314,474.43 59.82 9,747.72 32,365.88 314,474.43 59.82
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/761 3200/761 3200/761 3220 3200/761 32210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 3327 To record def earnings, rela advance refut agent. CO&DS Bond int Refunde Premiun Less: Principa	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Revenues - Unavailable, CO&DS disbursements, do the Florida Constitution. Det Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Deferred accrued in prior school year withheld terest (revenue on withheld MVLR) di balance as provided in prior school year withheld terest (revenue on withheld MVLR) di bond proceeds n on refunded bonds I payments I payments I payments I payments I mathematica I I pay	32,722.88 7,334.31 263,000.00 61,184.35 97.62	149,645.26 998.58 32,268.68 454.20 7,334.31 314,474.43 59.82 9,747.72 32,365.88 314,474.43 59.82 9,747.72
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 900/761 9	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash at service payments, MVLR withheld for debt service, investment tied fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow motified reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow motified reversel on withheld MVLR) de bond proceeds n on refunded bonds I payments expenditure id fees (fees on bond interest above)	32,722.88 7,334.31 263,000.00 61,184.35 97.62	149,645.26 998.58 32,268.68 454.20 7,334.31 314,474.43 59.82 9,747.72 32,365.88 314,474.43 59.82
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 3322 3326 11XX To record det earnings, rela advance refur advance refur adva	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for debt service, investment thed fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments expenditure di fees, reversal of accrued and therest, and transfer of prior year and addition for the fease of the prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds	32,722.88 7,334.31 263,000.00 61,184.35 97.62	149,645.26 998.58 32,268.68 454.20 7,334.31 314,474.43 59.82 9,747.72 32,365.88 314,474.43 59.82 9,747.72
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/761 2210 1114 1322 3326 1114 1322 3326 1114 1322 3326 1114 1322 3326 1114 1322 3326 1114 1322 3326 1114 1322 3326 1114 1322 3326 1114 1322 3326 1114 1322 3326 1114 1322 3326 1114 1322 3326 1114 1322 3326 1114 1322 3326 1114 1322 3326 1114 1128 CO&DS Boginning fur Plus: CO&DS Bond int Refunde Premiun Less: Principa Interest Dues an Paymen Dues an	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash at service payments, MVLR withheld for debt service, investment tied fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow motified reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow motified reversel on withheld MVLR) de bond proceeds n on refunded bonds I payments expenditure id fees (fees on bond interest above)	32,722.88 7,334.31 263,000.00 61,184.35 97.62	149,645.26 998.58 32,268.68 454.20 7,334.31 314,474.43 59.82 9,747.72 32,365.88 314,474.43 59.82 9,747.72

Franklin County School District

	Franklin County School District																										
Entries resu	Iting from bond issuance and refunding:	Debit	<u>Credit</u>																								
Fund 310 Ca	pital Projects, COBI Bonds																										
Account #	Description																										
11XX	Cash	-																									
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-																									
9200/730	Discounts on Sale of Bonds	-																									
3711	Sale of Bonds - SBE/COBI Bonds		-																								
3791	Premium on Sale of Bonds		-																								
	ey bond issues for the 2015-2016 fiscal year.																										
	bt Service Current Bond Refunding																										
<u>Account #</u> 9299/790	Description Miscellaneous - Principal/Interest- Current Refunding	_																									
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-																									
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-																									
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_																								
3792	Premium on Sale of Refunding Bonds		-																								
3322	CO&DS Withheld for SBE/COBI Bonds		-																								
	funding for the 2015-2016 fiscal year.																										
	bt Service Advance Bond Refunding																										
Account #	Description Cash with Fiscal/Service Agents																										
1114 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 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-																								
2210	Accrued Interest Payable (Sinking Fund Accruals)		-																								
No advanced	refunding for the 2015-2016 fiscal year.																										
und 210 De	bt Service, SBE/COBI Bonds																										
Account #	Description																										
11XX 2210	Cash Accrued Interest Payable	-																									
	nterest for the 2015-2016 fiscal year		-																								
			• •																								
		- · · · ·																									
		Debit	<u>Credit</u>																								
Fund 360 Ca	pital Projects, CO&DS	<u>Debit</u>	<u>creai</u>																								
Fund 360 Ca	pital Projects, CO&DS Description		Credit																								
Fund 360 Ca Account # 11XX	pital Projects, CO&DS Description Cash	44,816.45	Credit																								
Fund 360 Ca Account # 11XX 1220	pital Projects, CO&DS Description		<u>Crean</u>																								
<u>Account #</u> 11XX 1220 9200/730 9200/710	pital Projects, CO&DS Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest	44,816.45 302.19																									
Fund 360 Ca Account # 11XX 1220 9200/730 9200/710 2632	pital Projects, CO&DS Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable	44,816.45 302.19	302.19																								
Fund 360 Ca Account # 11XX 1220 9200/730 9200/710	pital Projects, CO&DS Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest	44,816.45 302.19																									
Fund 360 Ca Account # 11XX 1220 9200/730 9200/710 2632 3321 3325	pital Projects, CO&DS Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed	44,816.45 302.19	302.19 44,756.43																								
Fund 360 Ca Account # 11XX 1220 9200/730 9200/710 9200/710 92020/710 9200/70000000000000000000000000000000000	pital Projects, CO&DS Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees.	44,816.45 302.19 32.78	302.19 44,756.43																								
Fund 360 Ca Account # 11XX 1220 9200/730 9200/710 2632 3321 3325	pital Projects, CO&DS Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS	44,816.45 302.19	302.19 44,756.43																								
Fund 360 Ca Account # 11XX 1220 2200/730 2200/710 2632 3321 3325 To record CC 2632 3321 3325	pital Projects, CO&DS Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	44,816.45 302.19 32.78	302.19 44,756.43 92.80																								
Fund 360 Ca Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY	pital Projects, CO&DS Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&B disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 20 Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 2 Deferred Revenues - Unavailable, CO&DS 2 Deferred Revenues - Unavailable, CO&DS	44,816.45 302.19 32.78	302.19 44,756.43 92.80 6,103.89																								
Fund 360 Ca Account # 11XX 1220 3200/730 2200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Get	pital Projects, CO&DS Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS * Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS * Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund	44,816.45 302.19 32.78	302.19 44,756.43 92.80 6,103.89																								
Fund 360 Ca Account # 11XX 1220 3200/730 3200/730 3200/710 2632 3321 3325 Fo record PY Fund 100 Ge Account #	pital Projects, CO&DS Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS	44,816.45 302.19 32.78 6,146.91	302.19 44,756.43 92.80 6,103.89																								
Fund 360 Ca Account # 11XX 1220 2200/730 2020/730 2200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310	pital Projects, CO&DS Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS * Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS * Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund	44,816.45 302.19 32.78	302.19 44,756.43 92.80 6,103.89																								
Fund 360 Ca Account # 11XX 1220 2200/730 2020/730 2200/710 2632 3321 3325 For record CC 2632 3321 3325 For record PY Fund 100 Ge Account # 7200/310 3323	pital Projects, CO&DS Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services	44,816.45 302.19 32.78 6,146.91	302.19 44,756.43 92.80 6,103.89 43.02																								
Fund 360 Ca Account # 11XX 1220 2200/730 3220/730 3220/730 3220/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am	pital Projects, CO&DS Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	44,816.45 302.19 32.78 6,146.91	302.19 44,756.43 92.80 6,103.89 43.02																								
Fund 360 Ca Account # 11XX 1220 2200/730 2200/730 2200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A	pital Projects, CO&DS Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	44,816.45 302.19 32.78 6,146.91	302.19 44,756.43 92.80 6,103.89 43.02																								
Fund 360 Ca Account # 11XX 1220 3200/730 3200/730 3200/710 2632 3325 Fo record CC 2632 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 110 De Account #	pital Projects, CO&DS Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description	44,816.45 302.19 32.78 6,146.91	302.19 44,756.43 92.80 6,103.89 43.02																								
Fund 360 Ca Account # 11XX 1220 2200/730 200/730 200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 200/710	pital Projects, CO&DS Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Ebservice, SBE/COBI Bonds Description Redemption of Principal	44,816.45 302.19 32.78 6,146.91	302.19 44,756.43 92.80 6,103.89 43.02																								
Fund 360 Ca Account # 11XX 1220 2200/730 3200/710 2632 3321 3325 For record CC 2632 3321 3325 For record CC 2632 3321 3325 For record PY Fund 100 Ge Account # 7200/310 3233 For record amorevided in A Fund 210 De Account # 3200/710 3200/710 3200/720	pital Projects, CO&DS Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&B disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 20 Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest	44,816.45 302.19 32.78 6,146.91	302.19 44,756.43 92.80 6,103.89 43.02																								
Fund 360 Ca Account # 11XX 1220 2200/730 3220/710 2632 3321 3325 For record CC 2632 3321 3325 For record PY Fund 100 Ge Account # '200/310 3323 For record am porvided in A Fund 210 De Account # 200/710 3200/720 3200/720	pital Projects, CO&DS Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Ebservice, SBE/COBI Bonds Description Redemption of Principal	44,816.45 302.19 32.78 6,146.91	302.19 44,756.43 92.80 6,103.89 43.02																								
Fund 360 Ca Account # 11XX 1220 3200/730 3200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 200/730 3700/710 3823 Fo record am provided in A Count # 200/730 200/770 2000/730 2000/761 2210	pital Projects, CO&DS Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. ebstervice, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	44,816.45 302.19 32.78 6,146.91	302.19 44,756.43 92.80 6,103.89 43.02																								
Fund 360 Ca Account # 11XX 1220 3200/730 3200/730 3200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 323 Fo record am porovided in A Fund 100 Ge Account # 7200/310 323 Fo record am porovided in A Fund 100 Ge Account # 7200/710 9200/720 9200/730 9200/761 2210 1114	pital Projects, CO&DS Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bescription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	44,816.45 302.19 32.78 6,146.91	302.19 44,756.43 92.80 6,103.89 43.02																								
Fund 360 Ca Account # 11XX 1220 3200/730 3200/730 3200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 323 Fo record am rorvided in A Fund 100 Ge Account # 7200/310 3233 Fo record am rorvided in A Fund 100 Ge Account # 7200/710 3200/761 3200/761 3210 1114 3322	pital Projects, CO&DS Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. ebstervice, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	44,816.45 302.19 32.78 6,146.91	302.19 44,756.43 92.80 6,103.89 43.02																								
Fund 360 Ca Account # 11XX 1220 2200/730 3220/730 3200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 3200/720 3200/730 3200/761 2210 1114 3322 3326	pital Projects, CO&DS Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Description Peferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. eb Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	44,816.45 302.19 32.78 6,146.91	302.19 44,756.43 92.80 6,103.89 43.02																								
Fund 360 Ca Account # 11XX 1220 3200/730 3200/730 3200/710 2632 3325 Fo record CC 2632 3325 Fo record CC 2632 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 9200/720 9200/730 9200/710 9200/720 9200/730 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX Fo record del	pital Projects, CO&DS Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&B disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Ebservice, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bistervice payments, MVLR withheld for debt service, investment	44,816.45 302.19 32.78 6,146.91	302.19 44,756.43 92.80 6,103.89 43.02																								
Fund 360 Ca Account # 11XX 1220 2200/730 3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am porovided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9200/730 9200/730 9200/761 1114 9322 1114 9326 11XX To record del parnings, relation	pital Projects, CO&DS Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Dasd disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Ebst Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment <td>44,816.45 302.19 32.78 6,146.91</td> <td>302.19 44,756.43 92.80 6,103.89 43.02</td>	44,816.45 302.19 32.78 6,146.91	302.19 44,756.43 92.80 6,103.89 43.02																								
Fund 360 Ca Account # 11XX 1220 2200/730 3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3233 To record am porovided in A Fund 210 De Account # 3200/710 3200/730 3200/761 2210 1114 3322 3326 11XX To record del parinings, relation	pital Projects, CO&DS Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&B disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Ebservice, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bistervice payments, MVLR withheld for debt service, investment	44,816.45 302.19 32.78 6,146.91	302.19 44,756.43 92.80 6,103.89 43.02																								
Fund 360 Ca Account # 11XX 1220 3200/730 3200/730 3200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 323 Fo record am provided in A Count # 200/710 9200/761 9200/761 9200/761 9200/761 9210 1114 3322 9326 11XX Fo record del parnings, relation and participants, relatin and participants, relation and participants, relation and parti	pital Projects, CO&DS Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS DxBS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bescription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	44,816.45 302.19 32.78 6,146.91	302.19 44,756.43 92.80 6,103.89 43.02																								
Fund 360 Ca Account # 11XX 1220 3200/730 3200/730 3200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Eund 210 De Account # 3200/710 3220/720 3200/730 3200/761 2210 1114 3322 Size	pital Projects, CO&DS Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Dab disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow Description cash with fiscal agent to payments of refunded bonds escrow	44,816.45 302.19 32.78 6,146.91	302.19 44,756.43 92.80 6,103.89 43.02																								
Fund 360 Ca Account # 11XX 1220 3200/730 3200/730 3200/730 3200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 323 Fo record am provided in A Eund 100 Ge Account # 7200/310 3233 Fo record am provided in A Eund 100 Ge Account # 7200/310 3223 Fo record am 3200/761 2210 1114 3322 326 11XX Fo record del advance refut agent. Reconciliatic Beginning fur	pital Projects, CO&DS Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS DxBS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bescription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	44,816.45 302.19 32.78 6,146.91	302.19 44,756.43 92.80 6,103.89 43.02																								
Fund 360 Ca Account # 11XX 1220 3200/730 3200/730 3200/730 3200/710 2632 3325 Fo record CC 2632 3325 Fo record PY Fund 100 Ge Account # 7200/310 3233 Fo record am provided in A Fund 100 Ge Account # 7200/310 3233 Fo record am provided in A Fund 100 Ge Account # 7200/710 3200/761 3200/761 3200/761 2210 1114 3322 3326 11XX Fo record del parnings, rela advance refut agent. Reconciliatic Beginning fur Plus:	pital Projects, CO&DS Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment tad fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent t	44,816.45 302.19 32.78 6,146.91	302.19 44,756.43 92.80 6,103.89 43.02																								
Fund 360 Ca Account # 11XX 1220 2200/730 2200/730 2200/730 2200/710 2632 3325 Fo record CC 2632 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 100 Ge Account # 200/710 200/720 200/730 200/761 2210 1114 3322 3326 11XX Fo record del parnings, relative advance refut agent. Reconciliatic Beginning fur Plus: CO&DS	pital Projects, CO&DS Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Dab disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow Description cash with fiscal agent to payments of refunded bonds escrow	44,816.45 302.19 32.78 6,146.91	302.19 44,756.43 92.80 6,103.89 43.02																								
Fund 360 Ca Account # 11XX 1220 3200/730 3200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 9200/720 9200/730 9200/710 9200/720 9200/720 9200/730 9200/720 9200/730 9200/730 9200/741 210 1114 3326 11XX Fo record del advance refu advance refu advance refu Beginning fur Plus: CO&DS Bond int <tr tr=""> <tr tr=""> <td< td=""><td>pital Projects, CO&DS Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS OBegription Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Descrive payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Descrive payments of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Descrive nue on withheld MVLR) ed bond proceeds</td><td>44,816.45 302.19 32.78 6,146.91</td><td>302.19 44,756.43 92.80 6,103.89 43.02</td></td<></tr><tr><td>Fund 360 Ca Account # 11XX 1220 3200/730 3200/730 3200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 200/730 3200/710 323 Fo record am provided in A Count # 200/730 3200/710 3220/730 3200/761 210 1114 3322 3326 Fo record del advance refu advance refu Geginning fur Plus: CO&DS Bond ining Refunde Premium</td><td>pital Projects, CO&DS Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Perfered Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as ntrick XII, Section 9, Subsection (d) of the Florida Constitution. Ebscription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment atd fees, reversal of accrued interest, and transfer of prior year noing cash with fiscal ag</td><td>44,816.45 302.19 32.78 6,146.91</td><td>302.19 44,756.43 92.80 6,103.89 43.02</td></tr><tr><td>Fund 360 Ca Account # 11XX 1220 3200/730 3200/730 3200/730 3200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 323 Fo record am provided in A Fund 210 De Account # 3200/710 3220 3200/761 2210 1114 3322 3200/761 2210 1114 3322 3326 11XX Fo record del parnings, rela advance refut agent. CO&DS Bond init Refunde Premium Less: </td><td>Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DE disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest Description Professional and Technical Services CO&DS Withheld for Administration sounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow cm of activity in fund 210, Debt Service: withheld terest (revenue o</td><td>44,816.45 302.19 32.78 6,146.91</td><td>302.19 44,756.43 92.80 6,103.89 43.02</td></tr><tr><td>Fund 360 Ca Account # 11XX 1220 2200/730 2200/730 2200/730 2200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 323 Fo record am provided in A Count # 200/710 3200/761 2210 1114 3322 3200/761 2210 1114 3322 326 11XX Fo record del pagent. Reconciliatic Beginning fur Plus: CO&DS Bond in Refunde Premium Less: Principa</td><td>pital Projects, CO&DS Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS OBegription Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Description Reference payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Description to functional proceeds</td><td>44,816.45 302.19 32.78 6,146.91</td><td>302.19 44,756.43 92.80 6,103.89 43.02</td></tr><tr><td>Fund 360 Ca Account # 11XX 1220 2200/730 2200/730 2200/730 2200/710 2632 3325 Fo record CC 2632 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 200/710 2200/720 200/710 200/720 200/710 200/720 200/770 200/761 2210 1114 3322 326 11XX Fo record del parnings, relation advance refut agent. CO&DS Bond inf Refunde Premiur Less: Principaa Interest</td><td>Piptal Projects, CO&DS Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable COADS Distributed Interest on Undistributed CO&DS DxBS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Professional and Technical Services COADS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Exerciption Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents COADS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Deterret payable Cash with Fiscal agent to payments of refunded bonds escrow Description cash with fiscal agent to payments of refunded bonds escrow Accrued Interest Payable Cash Description this fiscal agent to payments of refunded bonds escrow Interest (revenue on withheld MVLR) ad balance as provided in prior school year Withheld terest (revenue on withheld MVLR) ad bond proceeds in on refun</td><td>44,816.45 302.19 32.78 6,146.91</td><td>302.19 44,756.43 92.80 6,103.89 43.02</td></tr><tr><td>Fund 360 Ca Account # 11XX 1220 2200/730 2200/730 2200/730 2200/710 2632 3321 3325 For record CC 2632 3321 3325 For record CC 2632 3321 3325 For record CC 260/710 3200/720 3200/720 3200/720 3200/720 3200/720 3200/720 3200/720 3200/720 3200/720 3200/730 3200/720 3200/730 3200/730 3200/730 3200/731 3326 11XX For record del advance refut 326 1XX For record del adrining, rela deginning fur Plus:</td><td>Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&B disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Perfered Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Perfered Revenues - Unavailable, CO&DS disbursements, and Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as ritcle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year ending cash with fiscal agent to payments of refunded bonds escrow cruet (revenue on withheld MVLR) ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds in on refunded bonds I payments expenditure di fees (fees on bond interest above) ts to refunded bonds escrow agent</td><td>44,816.45 302.19 32.78 6,146.91</td><td>302.19 44,756.43 92.80 6,103.89 43.02</td></tr><tr><td>Fund 360 Ca Account # 11XX 1220 3200/730 3200/730 3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record CC 2632 3321 3325 To record CC Account # 7200/310 3323 To record am porovided in A Fund 100 Ge Account # 3200/730 3200/730 3200/730 3200/761 2210 1114 3322 3326 11XX To record del advance refu advance refu agening fur Plus: CO&DS Bond inin Refunde Premiun Less: Principa <</td><td>Piptal Projects, CO&DS Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable COADS Distributed Interest on Undistributed CO&DS DxBS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Professional and Technical Services COADS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Exerciption Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents COADS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Deterret payable Cash with Fiscal agent to payments of refunded bonds escrow Description cash with fiscal agent to payments of refunded bonds escrow Accrued Interest Payable Cash Description this fiscal agent to payments of refunded bonds escrow Interest (revenue on withheld MVLR) ad balance as provided in prior school year Withheld terest (revenue on withheld MVLR) ad bond proceeds in on refun</td><td>44,816.45 302.19 32.78 6,146.91</td><td>302.19 44,756.43 92.80 6,103.89 43.02</td></tr></tr>	pital Projects, CO&DS Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS OBegription Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Descrive payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Descrive payments of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Descrive nue on withheld MVLR) ed bond proceeds	44,816.45 302.19 32.78 6,146.91	302.19 44,756.43 92.80 6,103.89 43.02	Fund 360 Ca Account # 11XX 1220 3200/730 3200/730 3200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 200/730 3200/710 323 Fo record am provided in A Count # 200/730 3200/710 3220/730 3200/761 210 1114 3322 3326 Fo record del advance refu advance refu Geginning fur Plus: CO&DS Bond ining Refunde Premium	pital Projects, CO&DS Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Perfered Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as ntrick XII, Section 9, Subsection (d) of the Florida Constitution. Ebscription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment atd fees, reversal of accrued interest, and transfer of prior year noing cash with fiscal ag	44,816.45 302.19 32.78 6,146.91	302.19 44,756.43 92.80 6,103.89 43.02	Fund 360 Ca Account # 11XX 1220 3200/730 3200/730 3200/730 3200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 323 Fo record am provided in A Fund 210 De Account # 3200/710 3220 3200/761 2210 1114 3322 3200/761 2210 1114 3322 3326 11XX Fo record del parnings, rela advance refut agent. CO&DS Bond init Refunde Premium Less:	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DE disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest Description Professional and Technical Services CO&DS Withheld for Administration sounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow cm of activity in fund 210, Debt Service: withheld terest (revenue o	44,816.45 302.19 32.78 6,146.91	302.19 44,756.43 92.80 6,103.89 43.02	Fund 360 Ca Account # 11XX 1220 2200/730 2200/730 2200/730 2200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 323 Fo record am provided in A Count # 200/710 3200/761 2210 1114 3322 3200/761 2210 1114 3322 326 11XX Fo record del pagent. Reconciliatic Beginning fur Plus: CO&DS Bond in Refunde Premium Less: Principa	pital Projects, CO&DS Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS OBegription Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Description Reference payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Description to functional proceeds	44,816.45 302.19 32.78 6,146.91	302.19 44,756.43 92.80 6,103.89 43.02	Fund 360 Ca Account # 11XX 1220 2200/730 2200/730 2200/730 2200/710 2632 3325 Fo record CC 2632 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 200/710 2200/720 200/710 200/720 200/710 200/720 200/770 200/761 2210 1114 3322 326 11XX Fo record del parnings, relation advance refut agent. CO&DS Bond inf Refunde Premiur Less: Principaa Interest	Piptal Projects, CO&DS Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable COADS Distributed Interest on Undistributed CO&DS DxBS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Professional and Technical Services COADS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Exerciption Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents COADS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Deterret payable Cash with Fiscal agent to payments of refunded bonds escrow Description cash with fiscal agent to payments of refunded bonds escrow Accrued Interest Payable Cash Description this fiscal agent to payments of refunded bonds escrow Interest (revenue on withheld MVLR) ad balance as provided in prior school year Withheld terest (revenue on withheld MVLR) ad bond proceeds in on refun	44,816.45 302.19 32.78 6,146.91	302.19 44,756.43 92.80 6,103.89 43.02	Fund 360 Ca Account # 11XX 1220 2200/730 2200/730 2200/730 2200/710 2632 3321 3325 For record CC 2632 3321 3325 For record CC 2632 3321 3325 For record CC 260/710 3200/720 3200/720 3200/720 3200/720 3200/720 3200/720 3200/720 3200/720 3200/720 3200/730 3200/720 3200/730 3200/730 3200/730 3200/731 3326 11XX For record del advance refut 326 1XX For record del adrining, rela deginning fur Plus:	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&B disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Perfered Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Perfered Revenues - Unavailable, CO&DS disbursements, and Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as ritcle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year ending cash with fiscal agent to payments of refunded bonds escrow cruet (revenue on withheld MVLR) ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds in on refunded bonds I payments expenditure di fees (fees on bond interest above) ts to refunded bonds escrow agent	44,816.45 302.19 32.78 6,146.91	302.19 44,756.43 92.80 6,103.89 43.02	Fund 360 Ca Account # 11XX 1220 3200/730 3200/730 3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record CC 2632 3321 3325 To record CC Account # 7200/310 3323 To record am porovided in A Fund 100 Ge Account # 3200/730 3200/730 3200/730 3200/761 2210 1114 3322 3326 11XX To record del advance refu advance refu agening fur Plus: CO&DS Bond inin Refunde Premiun Less: Principa <	Piptal Projects, CO&DS Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable COADS Distributed Interest on Undistributed CO&DS DxBS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Professional and Technical Services COADS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Exerciption Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents COADS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Deterret payable Cash with Fiscal agent to payments of refunded bonds escrow Description cash with fiscal agent to payments of refunded bonds escrow Accrued Interest Payable Cash Description this fiscal agent to payments of refunded bonds escrow Interest (revenue on withheld MVLR) ad balance as provided in prior school year Withheld terest (revenue on withheld MVLR) ad bond proceeds in on refun	44,816.45 302.19 32.78 6,146.91	302.19 44,756.43 92.80 6,103.89 43.02
pital Projects, CO&DS Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS OBegription Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Descrive payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Descrive payments of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Descrive nue on withheld MVLR) ed bond proceeds	44,816.45 302.19 32.78 6,146.91	302.19 44,756.43 92.80 6,103.89 43.02	Fund 360 Ca Account # 11XX 1220 3200/730 3200/730 3200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 200/730 3200/710 323 Fo record am provided in A Count # 200/730 3200/710 3220/730 3200/761 210 1114 3322 3326 Fo record del advance refu advance refu Geginning fur Plus: CO&DS Bond ining Refunde Premium	pital Projects, CO&DS Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Perfered Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as ntrick XII, Section 9, Subsection (d) of the Florida Constitution. Ebscription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment atd fees, reversal of accrued interest, and transfer of prior year noing cash with fiscal ag	44,816.45 302.19 32.78 6,146.91	302.19 44,756.43 92.80 6,103.89 43.02	Fund 360 Ca Account # 11XX 1220 3200/730 3200/730 3200/730 3200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 323 Fo record am provided in A Fund 210 De Account # 3200/710 3220 3200/761 2210 1114 3322 3200/761 2210 1114 3322 3326 11XX Fo record del parnings, rela advance refut agent. CO&DS Bond init Refunde Premium Less:	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DE disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest Description Professional and Technical Services CO&DS Withheld for Administration sounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow cm of activity in fund 210, Debt Service: withheld terest (revenue o	44,816.45 302.19 32.78 6,146.91	302.19 44,756.43 92.80 6,103.89 43.02	Fund 360 Ca Account # 11XX 1220 2200/730 2200/730 2200/730 2200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 323 Fo record am provided in A Count # 200/710 3200/761 2210 1114 3322 3200/761 2210 1114 3322 326 11XX Fo record del pagent. Reconciliatic Beginning fur Plus: CO&DS Bond in Refunde Premium Less: Principa	pital Projects, CO&DS Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS OBegription Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Description Reference payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Description to functional proceeds	44,816.45 302.19 32.78 6,146.91	302.19 44,756.43 92.80 6,103.89 43.02	Fund 360 Ca Account # 11XX 1220 2200/730 2200/730 2200/730 2200/710 2632 3325 Fo record CC 2632 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 200/710 2200/720 200/710 200/720 200/710 200/720 200/770 200/761 2210 1114 3322 326 11XX Fo record del parnings, relation advance refut agent. CO&DS Bond inf Refunde Premiur Less: Principaa Interest	Piptal Projects, CO&DS Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable COADS Distributed Interest on Undistributed CO&DS DxBS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Professional and Technical Services COADS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Exerciption Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents COADS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Deterret payable Cash with Fiscal agent to payments of refunded bonds escrow Description cash with fiscal agent to payments of refunded bonds escrow Accrued Interest Payable Cash Description this fiscal agent to payments of refunded bonds escrow Interest (revenue on withheld MVLR) ad balance as provided in prior school year Withheld terest (revenue on withheld MVLR) ad bond proceeds in on refun	44,816.45 302.19 32.78 6,146.91	302.19 44,756.43 92.80 6,103.89 43.02	Fund 360 Ca Account # 11XX 1220 2200/730 2200/730 2200/730 2200/710 2632 3321 3325 For record CC 2632 3321 3325 For record CC 2632 3321 3325 For record CC 260/710 3200/720 3200/720 3200/720 3200/720 3200/720 3200/720 3200/720 3200/720 3200/720 3200/730 3200/720 3200/730 3200/730 3200/730 3200/731 3326 11XX For record del advance refut 326 1XX For record del adrining, rela deginning fur Plus:	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&B disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Perfered Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Perfered Revenues - Unavailable, CO&DS disbursements, and Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as ritcle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year ending cash with fiscal agent to payments of refunded bonds escrow cruet (revenue on withheld MVLR) ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds in on refunded bonds I payments expenditure di fees (fees on bond interest above) ts to refunded bonds escrow agent	44,816.45 302.19 32.78 6,146.91	302.19 44,756.43 92.80 6,103.89 43.02	Fund 360 Ca Account # 11XX 1220 3200/730 3200/730 3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record CC 2632 3321 3325 To record CC Account # 7200/310 3323 To record am porovided in A Fund 100 Ge Account # 3200/730 3200/730 3200/730 3200/761 2210 1114 3322 3326 11XX To record del advance refu advance refu agening fur Plus: CO&DS Bond inin Refunde Premiun Less: Principa <	Piptal Projects, CO&DS Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable COADS Distributed Interest on Undistributed CO&DS DxBS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Professional and Technical Services COADS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Exerciption Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents COADS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Deterret payable Cash with Fiscal agent to payments of refunded bonds escrow Description cash with fiscal agent to payments of refunded bonds escrow Accrued Interest Payable Cash Description this fiscal agent to payments of refunded bonds escrow Interest (revenue on withheld MVLR) ad balance as provided in prior school year Withheld terest (revenue on withheld MVLR) ad bond proceeds in on refun	44,816.45 302.19 32.78 6,146.91	302.19 44,756.43 92.80 6,103.89 43.02	
pital Projects, CO&DS Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS OBegription Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Descrive payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Descrive payments of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Descrive nue on withheld MVLR) ed bond proceeds	44,816.45 302.19 32.78 6,146.91	302.19 44,756.43 92.80 6,103.89 43.02																									
Fund 360 Ca Account # 11XX 1220 3200/730 3200/730 3200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 200/730 3200/710 323 Fo record am provided in A Count # 200/730 3200/710 3220/730 3200/761 210 1114 3322 3326 Fo record del advance refu advance refu Geginning fur Plus: CO&DS Bond ining Refunde Premium	pital Projects, CO&DS Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Perfered Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as ntrick XII, Section 9, Subsection (d) of the Florida Constitution. Ebscription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment atd fees, reversal of accrued interest, and transfer of prior year noing cash with fiscal ag	44,816.45 302.19 32.78 6,146.91	302.19 44,756.43 92.80 6,103.89 43.02																								
Fund 360 Ca Account # 11XX 1220 3200/730 3200/730 3200/730 3200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 323 Fo record am provided in A Fund 210 De Account # 3200/710 3220 3200/761 2210 1114 3322 3200/761 2210 1114 3322 3326 11XX Fo record del parnings, rela advance refut agent. CO&DS Bond init Refunde Premium Less:	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DE disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest Description Professional and Technical Services CO&DS Withheld for Administration sounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow cm of activity in fund 210, Debt Service: withheld terest (revenue o	44,816.45 302.19 32.78 6,146.91	302.19 44,756.43 92.80 6,103.89 43.02																								
Fund 360 Ca Account # 11XX 1220 2200/730 2200/730 2200/730 2200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 323 Fo record am provided in A Count # 200/710 3200/761 2210 1114 3322 3200/761 2210 1114 3322 326 11XX Fo record del pagent. Reconciliatic Beginning fur Plus: CO&DS Bond in Refunde Premium Less: Principa	pital Projects, CO&DS Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS OBegription Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Description Reference payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Description to functional proceeds	44,816.45 302.19 32.78 6,146.91	302.19 44,756.43 92.80 6,103.89 43.02																								
Fund 360 Ca Account # 11XX 1220 2200/730 2200/730 2200/730 2200/710 2632 3325 Fo record CC 2632 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 200/710 2200/720 200/710 200/720 200/710 200/720 200/770 200/761 2210 1114 3322 326 11XX Fo record del parnings, relation advance refut agent. CO&DS Bond inf Refunde Premiur Less: Principaa Interest	Piptal Projects, CO&DS Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable COADS Distributed Interest on Undistributed CO&DS DxBS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Professional and Technical Services COADS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Exerciption Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents COADS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Deterret payable Cash with Fiscal agent to payments of refunded bonds escrow Description cash with fiscal agent to payments of refunded bonds escrow Accrued Interest Payable Cash Description this fiscal agent to payments of refunded bonds escrow Interest (revenue on withheld MVLR) ad balance as provided in prior school year Withheld terest (revenue on withheld MVLR) ad bond proceeds in on refun	44,816.45 302.19 32.78 6,146.91	302.19 44,756.43 92.80 6,103.89 43.02																								
Fund 360 Ca Account # 11XX 1220 2200/730 2200/730 2200/730 2200/710 2632 3321 3325 For record CC 2632 3321 3325 For record CC 2632 3321 3325 For record CC 260/710 3200/720 3200/720 3200/720 3200/720 3200/720 3200/720 3200/720 3200/720 3200/720 3200/730 3200/720 3200/730 3200/730 3200/730 3200/731 3326 11XX For record del advance refut 326 1XX For record del adrining, rela deginning fur Plus:	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&B disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Perfered Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Perfered Revenues - Unavailable, CO&DS disbursements, and Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as ritcle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year ending cash with fiscal agent to payments of refunded bonds escrow cruet (revenue on withheld MVLR) ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds in on refunded bonds I payments expenditure di fees (fees on bond interest above) ts to refunded bonds escrow agent	44,816.45 302.19 32.78 6,146.91	302.19 44,756.43 92.80 6,103.89 43.02																								
Fund 360 Ca Account # 11XX 1220 3200/730 3200/730 3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record CC 2632 3321 3325 To record CC Account # 7200/310 3323 To record am porovided in A Fund 100 Ge Account # 3200/730 3200/730 3200/730 3200/761 2210 1114 3322 3326 11XX To record del advance refu advance refu agening fur Plus: CO&DS Bond inin Refunde Premiun Less: Principa <	Piptal Projects, CO&DS Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable COADS Distributed Interest on Undistributed CO&DS DxBS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Professional and Technical Services COADS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Exerciption Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents COADS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Deterret payable Cash with Fiscal agent to payments of refunded bonds escrow Description cash with fiscal agent to payments of refunded bonds escrow Accrued Interest Payable Cash Description this fiscal agent to payments of refunded bonds escrow Interest (revenue on withheld MVLR) ad balance as provided in prior school year Withheld terest (revenue on withheld MVLR) ad bond proceeds in on refun	44,816.45 302.19 32.78 6,146.91	302.19 44,756.43 92.80 6,103.89 43.02																								

Gadsden County School District

			One dis
Entries resul	ting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2015-2016 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	Description		
9299/790 9200/730	Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current re	funding for the 2015-2016 fiscal year.		
	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds Bromium on Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced	refunding for the 2015-2016 fiscal year.		
Fund 210 De	bt Service, SBE/COBI Bonds		
<u>Account #</u> 11XX	<u>Description</u> Cash		
2210	Accrued Interest Payable	-	-
No accrued ir	nterest for the 2015-2016 fiscal year		
Year-end ent	ries:	Debit	Credit
Fund 360 Ca	Dital Projects, CO&DS		
Fund 360 Ca Account #	pital Projects, CO&DS Description		
<u>Account #</u> 11XX	<u>Description</u> Cash	63,901.59	
<u>Account #</u> 11XX 1220	<u>Description</u> Cash Due from Other Agencies	1,938.16	
<u>Account #</u> 11XX	<u>Description</u> Cash	,	
<u>Account #</u> 11XX 1220 9200/730 9200/710 2632	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable	1,938.16	1,938.16
<u>Account #</u> 11XX 1220 9200/730 9200/710	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest	1,938.16	1,938.16 63,516.65 595.16
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed	1,938.16	63,516.65
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees.	1,938.16 210.22	63,516.65
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	1,938.16	63,516.65 595.16 8,674.83
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	1,938.16 210.22	63,516.65 595.16
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS V&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS	1,938.16 210.22	63,516.65 595.16 8,674.83
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS	1,938.16 210.22	63,516.65 595.16 8,674.83
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account #	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS V&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS	1,938.16 210.22	63,516.65 595.16 8,674.83
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration	1,938.16 210.22 8,950.76	63,516.65 595.16 8,674.83 275.93
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as	1,938.16 210.22 8,950.76	63,516.65 595.16 8,674.83 275.93
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration oounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.	1,938.16 210.22 8,950.76	63,516.65 595.16 8,674.83 275.93
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 70 record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as	1,938.16 210.22 8,950.76	63,516.65 595.16 8,674.83 275.93
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal	1,938.16 210.22 8,950.76 4,371.30	63,516.65 595.16 8,674.83 275.93
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest	1,938.16 210.22 8,950.76 4,371.30 183,000.00 34,052.01	63,516.65 595.16 8,674.83 275.93
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal	1,938.16 210.22 8,950.76 4,371.30	63,516.65 595.16 8,674.83 275.93
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 70 record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS V&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	1,938.16 210.22 8,950.76 4,371.30 183,000.00 34,052.01 65.18	63,516.65 595.16 8,674.83 275.93
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 70 record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/730 9200/730 9200/761 2210 1114	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Description Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	1,938.16 210.22 8,950.76 4,371.30 183,000.00 34,052.01 65.18	63,516.65 595.16 8,674.83 275.93
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	1,938.16 210.22 8,950.76 4,371.30 183,000.00 34,052.01 65.18	63,516.65 595.16 8,674.83 275.93 4,371.30 4,371.30
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration oouts withheld from MVLR for actual administration fees as trick XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings CO&DS Withheld for SBE/COBI Bonds	1,938.16 210.22 8,950.76 4,371.30 183,000.00 34,052.01 65.18	63,516.65 595.16 8,674.83 275.93 4,371.30 4,371.30
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record det	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVL	1,938.16 210.22 8,950.76 4,371.30 183,000.00 34,052.01 65.18	63,516.65 595.16 8,674.83 275.93 4,371.30 4,371.30
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/761 2210 1114 3322 3326 11XX To record det earnings, rela	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration oouts withheld from MVLR for actual administration fees as trick XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings CO&DS Withheld for SBE/COBI Bonds	1,938.16 210.22 8,950.76 4,371.30 183,000.00 34,052.01 65.18	63,516.65 595.16 8,674.83 275.93 4,371.30 - 209,990.38 39.95
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9200/730 9200/761 9200/7	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Destrements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued intere	1,938.16 210.22 8,950.76 4,371.30 183,000.00 34,052.01 65.18	63,516.65 595.16 8,674.83 275.93 4,371.30 - 209,990.38 39.95
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/730 9200/730 9200/761 2210 1114 3322 3326 1114 3326 1114 3322 3326 1114 3322 3326 1114 1114 3326 1114	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Destrements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued intere	1,938.16 210.22 8,950.76 4,371.30 183,000.00 34,052.01 65.18	63,516.65 595.16 8,674.83 275.93 4,371.30 4,371.30
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record def earnings, rela advance refun agent. Reconciliatic Beginning fur	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Destrements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued intere	1,938.16 210.22 8,950.76 4,371.30 183,000.00 34,052.01 65.18	63,516.65 595.16 8,674.83 275.93 4,371.30 4,371.30 209,990.38 39.95 7,086.86
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refua advance re	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration cousts withheld from MVLR for actual administration fees as ntrick XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MV	1,938.16 210.22 8,950.76 4,371.30 183,000.00 34,052.01 65.18	63,516.65 595.16 8,674.83 275.93 4,371.30 4,371.30 209,990.38 39.95 7,086.86 18,440.79
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3223 To record am provided in A Fund 210 De Account # 9200/710 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refuu agent. Reconciliatic Beginning fur Plus: CO&DS	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Destruction Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash <td>1,938.16 210.22 8,950.76 4,371.30 183,000.00 34,052.01 65.18</td> <td>63,516.65 595.16 8,674.83 275.93 4,371.30 4,371.30 209,990.38 39.95 7,086.86 18,440.79 209,990.38</td>	1,938.16 210.22 8,950.76 4,371.30 183,000.00 34,052.01 65.18	63,516.65 595.16 8,674.83 275.93 4,371.30 4,371.30 209,990.38 39.95 7,086.86 18,440.79 209,990.38
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 9200/730 9200/730 9200/730 9200/761 2210 1114 3322 3326 To record am provided in A Fund 210 De Account # 9200/730 9200/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refun agent. Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ntick XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Co&DS Withheld for debt service, investment	1,938.16 210.22 8,950.76 4,371.30 183,000.00 34,052.01 65.18	63,516.65 595.16 8,674.83 275.93 4,371.30 4,371.30 209,990.38 39.95 7,086.86 18,440.79 209,990.38
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 70 record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 111XX To record det earnings, rela advance refun agent. Reconciliation Beginning fur Plus: CO&DS Bond int Refunde Premiun	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0xBDS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow or of activity	1,938.16 210.22 8,950.76 4,371.30 183,000.00 34,052.01 65.18	63,516.65 595.16 8,674.83 275.93 4,371.30 4,371.30 209,990.38 39.95 7,086.86 18,440.79 209,990.38
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 70 record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 1114 3326 9200/761 2210 1114 3322 3326 1114 3326 Beginning fur Plus: CO&DS Bond int Refunde Premiun Refunde Premiun Less:	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ntick XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Co&DS Withheld for debt service, investment	1,938.16 210.22 8,950.76 4,371.30 183,000.00 34,052.01 65.18	63,516.65 595.16 8,674.83 275.93 4,371.30 4,371.30 209,990.38 39.95 7,086.86 18,440.79
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3223 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record def earnings, rela advance refut agent. Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde Premiun Less: Principa Interest	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS v&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Description Professional and Technical Services CO&DS Withheld for Administration CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Sa Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year ending cash with fiscal agent to payments of refunded bonds escrow mot activity in fund 210, Debt Service. at balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments expenditure	1,938.16 210.22 8,950.76 4,371.30 183,000.00 34,052.01 65.18	63,516.65 595.16 8,674.83 275.93 4,371.30 4,371.30 209,990.38 39.95 7,086.86 18,440.79 209,990.38 39.95 7,086.86 18,440.79 18,440.79 209,990.38
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 7200/710 9200/720 9200/710 9200/720 9200/761 2210 9200/761	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 28DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest Sources CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bescription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Co&DS Withheld for SEE/COBI Bonds SBA Sinking Fund Earnings Co&DS Withheld for SEE/COBI Bonds SBA Sinking Fund Earnings Co&DS Withheld for gets ervice, investment ted fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: not of activity in fund 210, Debt Services no or efunded bonds It balance as provided in prior school year withheld terest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds I payments expenditure id fees (fees on bond interest above)	1,938.16 210.22 8,950.76 4,371.30 183,000.00 34,052.01 65.18	63,516.65 595.16 8,674.83 275.93 4,371.30 4,371.30 209,990.38 39.95 7,086.86 18,440.79 209,990.38 39.95 - 183,000.00
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9200/761 2210 1114 3322 3326 111XX To record det earnings, rela advance refun agent. Reconciliation Beginning fur Plus: CO&DS Bond int Refunde Premiun Less: Principa Interest Dues an Paymen Dues an	Description Cash Dues from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Performs Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year non of activity in fund 210, Debt Service: d balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments expenditure d fees (fees on bond interest above) Is to refunded bonds	1,938.16 210.22 8,950.76 4,371.30 183,000.00 34,052.01 65.18	63,516.65 595.16 8,674.83 275.93 4,371.30 4,371.30 209,990.38 39.95 7,086.86 18,440.79 209,990.38 39.95 7,086.86 18,440.79 18,440.79 209,990.38
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 70 record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refun agent. Reconciliation Beginning fur Plus: CO&DS Bond int Refunde Premiun Less: Principa Interest Dues an Paymen Dues an	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration counts withheld from MVLR for actual administration fees as ritcle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow ot service payments, MVLR withheld for debt service, investment ted balance as provided in prior school year withheld terest (revenue on withheld MVLR) do bond proceeds n on refunded bonds I payments expenditure di fees on bond interest above) ts to refunded bonds (admin and underwriter fees) t on refunded bonds (admin and underwriter fees)	1,938.16 210.22 8,950.76 4,371.30 183,000.00 34,052.01 65.18	63,516.65 595.16 8,674.83 275.93 4,371.30 4,371.30 209,990.38 39.95 7,086.86 18,440.79 209,990.38 39.95 7,086.86 18,440.79 18,440.79 209,990.38

Gilchrist County School District

Entries resu	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9200/730 9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2015-2016 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	Description		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 3322	Premium on Sale of Refunding Bonds CO&DS Withheld for SBE/COBI Bonds		-
33ZZ	CO&DS Withheid for SBE/COBI Bonds		-
No current re	funding for the 2015-2016 fiscal year.		
	bt Service Advance Bond Refunding		
Account #	Description		
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 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	-
3715 3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced	refunding for the 2015-2016 fiscal year.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX 2210	Cash	-	
	Accrued Interest Payable nterest for the 2015-2016 fiscal year		-
NO accided in			
Year-end en	ries:	Debit	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	30,654.28	
1220	Due from Other Agencies	679.94	
	Dues and Lees (Administrative expense)	73 75	
9200/730 9200/710	Dues and Fees (Administrative expense) Interest	73.75	
9200/730 9200/710 2632	Interest Deferred Revenues - Unavailable	73.75	
9200/730 9200/710 2632 3321	Interest Deferred Revenues - Unavailable CO&DS Distributed	73.75	30,519.23
9200/730 9200/710 2632 3321 3325	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS	73.75	30,519.23
9200/730 9200/710 2632 3321 3325	Interest Deferred Revenues - Unavailable CO&DS Distributed	73.75	30,519.23
9200/730 9200/710 2632 3321 3325 To record CC 2632	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	73.75 2,952.47	30,519.23 208.80
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed		30,519.23 208.80 2,860.22
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS		30,519.23 208.80 2,860.22
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and		30,519.23 208.80 2,860.22
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS V&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund		30,519.23 208.80 2,860.22
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account #	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	2,952.47	30,519.23 208.80 2,860.22
9200/730 9200/710 9232 9321 9325 Fo record CC 2632 9321 9325 Fo record PY Fund 100 Ge Account # 7200/310	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description		30,519.23 208.80 2,860.22 92.25
9200/730 9200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as	2,952.47	30,519.23 208.80 2,860.22 92.25
9200/730 9200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration	2,952.47	30,519.23 208.80 2,860.22 92.25
9200/730 9200/710 9232 9321 9325 Fo record CC 2632 9321 9325 Fo record PY Fund 100 Ge Account # 7200/310 9323 Fo record am provided in A	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as	2,952.47	30,519.23 208.80 2,860.22 92.25
9200/730 9200/710 9232 9321 9325 Fo record CC 2632 9321 9325 Fo record PY Fund 100 Ge Account # 7200/310 9323 Fo record am provided in A Fund 210 De Account #	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description	2,952.47 1,533.54	30,519.23 208.80 2,860.22 92.25
9200/730 9200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 9200/710	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&	2,952.47 1,533.54 63,000.00	30,519.23 208.80 2,860.22 92.25
9200/730 9200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 9200/710 9200/720	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest ON Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest ON Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest ON Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest ON Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest ON Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest ON Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest ON Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest ON Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest ON Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest ON Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest ON Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest ON Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Revenues - Unavailable, CO&DS disbursements, and Interest ON Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Revenues - Unavailable, CO&DS disbu	2,952.47 1,533.54 63,000.00 6,580.85	30,519.23 208.80 2,860.22 92.25
9200/730 9200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 3200/710 9200/720 9200/730	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&	2,952.47 1,533.54 63,000.00	30,519.23 208.80 2,860.22 92.25
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/720 9200/761 2210	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	2,952.47 1,533.54 63,000.00 6,580.85 20.94	30,519.23 208.80 2,860.22 92.25
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	2,952.47 1,533.54 63,000.00 6,580.85 20.94	30,519.23 208.80 2,860.22 92.25 1,533.54
3200/730 3200/710 3232 3321 3325 Fo record CC 2632 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 3200/710 3200/710 3200/761 32210 1114 3322	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 08DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	2,952.47 1,533.54 63,000.00 6,580.85 20.94	30,519.23 208.80 2,860.22 92.25 1,533.54
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	2,952.47 1,533.54 63,000.00 6,580.85 20.94	30,519.23 208.80 2,860.22 92.25 1,533.54 67,474.89 12.84
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 08DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	2,952.47 1,533.54 63,000.00 6,580.85 20.94	30,519.23 208.80 2,860.22 92.25 1,533.54 67,474.89 12.84
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, relations,	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Det service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year	2,952.47 1,533.54 63,000.00 6,580.85 20.94	30,519.23 208.80 2,860.22 92.25 1,533.54 67,474.89 12.84
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	2,952.47 1,533.54 63,000.00 6,580.85 20.94	30,519.23 208.80 2,860.22 92.25 1,533.54
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Det service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year	2,952.47 1,533.54 63,000.00 6,580.85 20.94	30,519.23 208.80 2,860.22 92.25 1,533.54
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 111XX To record del earnings, rela advance refu agent.	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Det service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year	2,952.47 1,533.54 63,000.00 6,580.85 20.94	30,519.23 208.80 2,860.22 92.25 1,533.54 67,474.89 12.84
2200/730 2200/730 2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/730 3200/761 2210 1114 3326 5000/761 2210 1114 3322 3326 1114 3322 3320 70 record del 2210 1114 3322 3326 1114 3322 3320 70 record del 2210 1114 3322 3320 70 record del 2210 1114 3322 3320 70 record del 2210 1114 3322 3320 70 record del 2210 1114 3322 3320 70 record del 3320 70 record del 3321 70 record del 3322 70 record del 3322 70 record del 3321 70 record del 3322 70 record del 3322 70 record del 3320 70 record del 3000 record del	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year holing cash with fiscal agent to payments of refunded bonds escrow	2,952.47 1,533.54 63,000.00 6,580.85 20.94	30,519.23 208.80 2,860.22 92.25 1,533.54 67,474.89 12.84 2,114.06
2200/730 2200/730 2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 2200/710 2200/720 2200/730 2200/761 2200/710 2200/720 2200/710 200/710 200/70 200/70 200/70 200/70 200/70 200/70 200/70 200/70 200/70 200/70 200/70 200/7	Interest Deferred Revenues - Unavailable Co&DS Distributed Interest on Undistributed CO&DS Deterred Revenues - Unavailable - Prior Year Co&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year Co&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services Co&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Detervice payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	2,952.47 1,533.54 63,000.00 6,580.85 20.94	30,519.23 208.80 2,860.22 92.25 1,533.54 67,474.89 12.84 2,114.06 3,612.64
2200/730 2200/730 2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 2200/720 2200/720 2200/761 2210 1114 3322 3326 11XX To record del aarnings, rela advance refu agent. Reconciliatio Beginning fur Plus: CO&DS	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld withheld	2,952.47 1,533.54 63,000.00 6,580.85 20.94	30,519.23 208.80 2,860.22 92.25 1,533.54 67,474.89 12.84 2,114.06 3,612.64 67,474.89
2200/730 2200/730 2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 2200/720 2200/720 2200/761 2210 1114 3322 3326 11XX To record del parnings, relation advance refut advance refut	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow minding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR)	2,952.47 1,533.54 63,000.00 6,580.85 20.94	30,519.23 208.80 2,860.22 92.25 1,533.54 67,474.89 12.84 2,114.06 3,612.64 67,474.89
2200/730 2200/730 2321 23321 23325 To record CC 2632 23321 2325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 2000/761 2200/780 2000/761 2200/780 2000/761 2200/780 2000/761 2200/780 2000/761 2200/780 2000/761 2200/780 2000/761 2200/780 2000/761 2200/780 2000/761 2200/780 2000/761 2200/780 2000/761 2200/780 2000/761 2200/780 2000/761 2200/780 2000	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld withheld	2,952.47 1,533.54 63,000.00 6,580.85 20.94	30,519.23 208.80 2,860.22 92.25 1,533.54 67,474.89 12.84 2,114.06 3,612.64 67,474.89 12.84
2200/730 2200/730 2321 23321 23325 To record CC 2632 23321 2325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 2000/761 2200/780 2000/761 2200/780 2000/761 2200/780 2000/761 2200/780 2000/761 2200/780 2000/761 2200/780 2000/761 2200/780 2000/761 2200/780 2000/761 2200/780 2000/761 2200/780 2000/761 2200/780 2000/761 2200/780 2000/761 2200/780 2000	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment tted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR)	2,952.47 1,533.54 63,000.00 6,580.85 20.94	30,519.23 208.80 2,860.22 92.25 1,533.54 67,474.89 12.84 2,114.06 3,612.64 67,474.89 12.84
2200/730 2200/730 2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720 3000/710 3000/700 3000/710 3000/700 3000/700 3000/700 3000/700	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Revenues - Unavailable, CO&DS disbursements, differences Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: di balance as provided in prior school year withheld terest (revenue on withheld MVLR) di bond proceeds n on refunded bonds I payments I	2,952.47 1,533.54 63,000.00 6,580.85 20.94	30,519.23 208.80 2,860.22 92.25 1,533.54 1,533.54 67,474.89 12.84 2,114.06 3,612.64 67,474.89 12.84 - - - - - - - - - - - - - - - - - - -
2200/730 2200/730 2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 2200/720 2	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments expenditure	2,952.47 1,533.54 63,000.00 6,580.85 20.94	30,519.23 208.80 2,860.22 92.25 1,533.54 1,533.54 67,474.89 12.84 2,114.06 3,612.64 67,474.89 12.84 - - - 63,000.00 6,580.85
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash at service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: at balance as provided in prior school year withheld terest (revenue on withheld MVLR) d bond proceeds n on refunded bonds I payments expenditure d fees (fees on bond interest above)	2,952.47 1,533.54 63,000.00 6,580.85 20.94	679.94 30,519.23 208.80 2,860.22 92.25 1,533.54 67,474.89 12.84 2,114.06 67,474.89 12.84 2,114.06 67,474.89 12.84 67,474.89
9200/730 9200/730 9320/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 9200/710 9200/761 9200/7	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments expenditure	2,952.47 1,533.54 63,000.00 6,580.85 20.94	30,519.23 208.80 2,860.22 92.25 1,533.54 1,533.54 67,474.89 12.84 2,114.06 3,612.64 67,474.89 12.84 - - - - - - - - - - - - - - - - - - -
2200/730 2200/730 2321 23321 23325 To record CC 2632 23321 2325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 200/720 200/720 200/761 2210 1114 3322 3326 11XX To record del advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond inin Refunde Premiur Less: Principa Interest Dues ar Paymen Dues ar	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year ending cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments expenditure di fees on bond interest above) ts to refunded bonds (admin and underwriter fees) t on refunded bonds </u></u>	2,952.47 1,533.54 63,000.00 6,580.85 20.94	30,519.23 208.80 2,860.22 92.25 1,533.54 1,533.54 67,474.89 12.84 2,114.06 3,612.64 67,474.89 12.84 - - - - - - - - - - - - - - - - - - -

Glades County School District

Entries resul			
Linuico resu	ting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2015-2016 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	Description		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
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 3322	Premium on Sale of Refunding Bonds CO&DS Withheld for SBE/COBI Bonds		-
5522	COADS WITIFIEID TO SEE/COBI BOILDS		-
No current re	funding for the 2015-2016 fiscal year.		
	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
9299/892 3715	Sale of Refunding Bonds	-	-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
-			
No advanced	refunding for the 2015-2016 fiscal year.		
	bt Service, SBE/COBI Bonds		
Account #			
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued ir	nterest for the 2015-2016 fiscal year		
Year-end ent	ries:	Debit	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	55,425.32	
1220	Due from Other Agencies	373.73	
9200/730	Dues and Fees (Administrative expense)	40.54	
	Interest		
9200/110	IIIIEIESI		
			373.73
2632	Deferred Revenues - Unavailable CO&DS Distributed		373.73 55,351.09
2632 3321	Deferred Revenues - Unavailable		55,351.09
9200/710 2632 3321 3325 To record CC	Deferred Revenues - Unavailable CO&DS Distributed		55,351.09
2632 3321 3325 To record CC	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees.	7 201 30	
2632 3321 3325 To record CC 2632	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	7,291.39	55,351.09 114.77
2632 3321 3325 To record CC 2632 3321	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees.	7,291.39	55,351.09 114.77 7,240.36
2632 3321 3325 To record CC 2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	7,291.39	55,351.09 114.77 7,240.36
2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	7,291.39	55,351.09 114.77 7,240.36
2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund	7,291.39	55,351.09 114.77 7,240.36
2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account #	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	7,291.39 842.91	55,351.09 114.77 7,240.36
2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description		55,351.09 114.77 7,240.36 51.03
2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and emeral Fund Description Professional and Technical Services		55,351.09 114.77 7,240.36 51.03
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS V&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration		55,351.09
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS V&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as		55,351.09 114.77 7,240.36 51.03
2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBE/COBI Bonds		55,351.09 114.77 7,240.36 51.03
2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY <u>Fund 100 Ge</u> Account # 7200/310 3323 Fo record am provided in A <u>Fund 210 De</u> Account #	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.		55,351.09 114.77 7,240.36 51.03
2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 200/710	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description		55,351.09 114.77 7,240.36 51.03
2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 3200/710 3200/720	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS V&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal		55,351.09 114.77 7,240.36 51.03
2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3233 Fo record am provided in A Fund 210 De Account # 200/710 3200/720 3200/730 3200/761	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow		55,351.09 114.77 7,240.36 51.03
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9200/761 2210	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>Interest on Undistributed CO&DS</u> Deferred Revenues - Unavailable, CO&DS disbursements, and <u>Interest on Undistributed CO&DS</u> Deferred Revenues - Unavailable, CO&DS disbursements, and <u>Interest Fund</u> <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>Interest</u> <u>SBA Sinking Fund Administration Fees</u> Payments to Refunding Bond Escrow Accrued Interest Payable		55,351.09 114.77 7,240.36 51.03
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 3200/761 2210 1114	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>Interest on Undistributed CO&DS</u> Deferred Revenues - Unavailable, CO&DS disbursements, and <u>Interest on Undistributed CO&DS</u> Deferred Revenues - Unavailable, CO&DS disbursements, and <u>Interest Fund</u> <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. <u>Interest</u> <u>SBA Sinking Fund Administration Fees</u> Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents		55,351.09 114.77 7,240.36 51.03
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 9200/761 92200 1114 3322	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS V&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds		55,351.09 114.77 7,240.36 51.03
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS V&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings		55,351.09 114.77 7,240.36 51.03
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 9200/761 9200/761 9200/710 9200/761 9200/761 92207	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS V&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash		55,351.09 114.77 7,240.36 51.03
2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX Fo record del	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment		55,351.09 114.77 7,240.36 51.03
2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 200/710 3200/720 3200/730 3200/761 2210 1114 1322 3326 11XX To record del earnings, rela	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year		55,351.09 114.77 7,240.36 51.03
2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 3200/710 3200/720 3200/730 3200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refut	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment		55,351.09 114.77 7,240.36 51.03
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/761 2210 1114 3322 3326 111X To record del aarnings, rela advance refut agent.	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow		55,351.09 114.77 7,240.36 51.03
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 2200/710 3200/710 3200/710 3200/710 3200/720 3200/710 3200/710 3200/710 3200/710 3200/710 3200/710 3200/720 3200/761 2210 1114 3322 3326 11XX Fo record del advance refut agent. Reconciliation	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow		55,351.09 114.77 7,240.36 51.03
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/720 9200/761 9	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow		55,351.09 114.77 7,240.36 51.03
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 9000 9000/761 9000 9000/761 9000 9000/761 9000 9000/761 9000 9000/761 9000 9000/761 9000 9000/761 9000 9000/761 9000 9000/761 9000 9000/761 9000 9000/761 9000 9000/761 9000 9000/761 9000 9000/761 9000 9000/761 9000 9000 9000/761 9000 9000 9000 9000/761 9000	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow		55,351.09 114.77 7,240.36 51.03
2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/761 9210 1114 3322 3326 1114 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3326 326 326 326 326 326 326 32	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 2&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow		55,351.09 114.77 7,240.36 51.03
2632 3321 3325 To record CC 2632 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 200/710 3200/720 3200/730 3200/761 2210 1114 3322 3326 1114 3326 1114 3322 3326 1114 345 1114 345 1114 345 1114	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment tted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld terest (revenue on withheld MVLR)		55,351.09 114.77 7,240.36 51.03
2632 3321 3325 To record CC 2632 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 27200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refun agent. Reconciliation Beginning fur Plus: CO&DS Bond int Refunded	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ited fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds		55,351.09 114.77 7,240.36 51.03
2632 3321 3325 To record CC 2632 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 2200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 200/720 200/720 200/730 2200/761 2210 1114 3322 3326 11XX To record del parnings, relation 3323 To record del parnings, relation 3326 11XX To record del parnings, relation 3200/761 2210 2200/761 2210 200/720 200/	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment tted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld terest (revenue on withheld MVLR)		55,351.09 114.77 7,240.36 51.03
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/761 3200/761 3200/761 3200/761 300/761	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ited fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds		55,351.09 114.77 7,240.36 51.03
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/761 3200/761 3200/761 32210 1114 3322 3326 11XX To record del aarnings, rela advance refua 3326 11XX To record del barnings, rela advance refua agent. Reconciliatic Beginning fur Plus: CO&DS Bond int Refunda Premium Less: Principa	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment the fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow model the service payments of refunded bonds escrow model ance as provided in prior school year withheld therest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds		55,351.09 114.77 7,240.36 51.03
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 200/710 3200/720 3200/720 3200/761 2210 1114 3322 3326 11XX To record del aarnings, rela advance refui agent. Reconciliatic Beginning fur Plus: CO&DS Bond infi Refunde Premium Less: Principa Interest	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: withheld terest (revenue on withheld MVLR) d balance as provided in prior school year withheld terest (revenue on withheld MVLR) d bond proceeds n on refunded bonds I payments		55,351.09 114.77 7,240.36 51.03
2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9200/710 9200/710 9200/710 9200/720 9200/730 9200/761 9210 1114 3322 3326 1114 3322 320 70 9200/761	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 08DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow mo of activity in fund 210, Debt Service: d balance as provided in prior school year withheld terest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds I payments expenditure		55,351.09 114.77 7,240.36 51.03
2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 200/710 3200/720 3200/761 2210 1114 3322 3326 1114 3322 320/761 2210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 322 3326 1114 322 3326 1114 322 320/761 2210 1114 322 320/761 2210 1114 322 326 1114 327 326 1114 327 326 1114 327 326 1114 327 326 1114 327 326 1114 327 326 1114 327 326 1114 327 326 1114 327 326 1114 327 326 1114 327 328 328 328 328 328 328 328 328	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments expenditure d fees (fees on bond interest above)		55,351.09 114.77 7,240.36 51.03
2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/761 2210 1114 3322 3326 11XX To record del conciliation Account gent. Reconciliation Beginning fur Plus: CO&DS Bond int Refunde Premium Less: Principa Interest Dues ar Paymen Dues ar	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terrest (revenue on withheld MVLR) ed balance as provided in prior school year withheld terest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds I payments expenditure di fees (fees on bond interest above) ts to refunded bonds escrow agent		55,351.09 114.77 7,240.36 51.03

Gulf County School District

Entrice resul			
Linuies resu	ting from bond issuance and refunding:	Debit	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791 No now mon	Premium on Sale of Bonds		-
	ey bond issues for the 2015-2016 fiscal year.		
	bt Service Current Bond Refunding		
<u>Account #</u> 9299/790	<u>Description</u> Miscellaneous - Principal/Interest- Current Refunding	-	
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 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current re	funding for the 2015-2016 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) 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)		-
No advanced	refunding for the 2015-2016 fiscal year.		
	bt Service, SBE/COBI Bonds		
Account #	Description		
<u>Account #</u> 11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2015-2016 fiscal year		
Year-end ent	ries:	Debit	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	3,515.23	
1220	Due from Other Agencies	716.14	
9200/730	Dues and Fees (Administrative expense)	77.67	
9200/710	Interest		
0600			
	Deferred Revenues - Unavailable CO&DS Distributed		
3321	CO&DS Distributed Interest on Undistributed CO&DS		3,373.00
2632 3321 3325 To record CC	CO&DS Distributed		3,373.00
3321 3325 To record CC	CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees.	2 826 62	3,373.00
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS	2,836.63	3,373.00 219.90
3321 3325 To record CC 2632 3321	CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	2,836.63	3,373.00 219.90 2,755.33
3321 3325 To record CC 2632 3321 3325	CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	2,836.63	3,373.00 219.90 2,755.33
3321 3325 To record CC 2632 3321 3325 To record PY	CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	2,836.63	3,373.00 219.90 2,755.33
3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge	CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	2,836.63	3,373.00 219.90 2,755.33
3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310	CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services	2,836.63 1,615.16	3,373.00 219.90 2,755.33 81.30
3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323	CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration		3,373.00 219.90 2,755.33 81.30
3321 3325 To record CC 2632 3321 To record PY Fund 100 Ge Account # 7200/310 3323 To record am	CO&DS Distributed Interest on Undistributed CO&DS 2&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as		3,373.00 219.90 2,755.33 81.30
3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A	CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.		3,373.00 219.90 2,755.33 81.30
3321 3325 To record CC 2632 3321 3325 To record PY <u>Fund 100 Ge</u> <u>Account #</u> 7200/310 3323 To record am provided in A <u>Fund 210 De</u>	CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds		3,373.00 219.90 2,755.33 81.30
3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account #	CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> <u>Description</u>	1,615.16	3,373.00 219.90 2,755.33 81.30
3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds		3,373.00 219.90 2,755.33 81.30
3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/730	CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	1,615.16 84,000.00 15,387.72 29.84	3,373.00 219.90 2,755.33 81.30
3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/730 3200/761	CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	1,615.16 84,000.00 15,387.72	3,373.00 219.90 2,755.33 81.30
3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9200/730	CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	1,615.16 84,000.00 15,387.72 29.84	3,373.00 219.90 2,755.33 81.30
3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114	CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	1,615.16 84,000.00 15,387.72 29.84	3,373.00 219.90 2,755.33 81.30 1,615.16
3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326	CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	1,615.16 84,000.00 15,387.72 29.84	3,373.00 219.90 2,755.33 81.30 1,615.16
3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326	CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	1,615.16 84,000.00 15,387.72 29.84	3,373.00 219.90 2,755.33 81.30 1,615.16 96,126.34 18.29
3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 3322 3326 11XX To record del	CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	1,615.16 84,000.00 15,387.72 29.84	3,373.00 219.90 2,755.33 81.30 1,615.16 96,126.34 18.29
3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/730 3200/761 2210 1114 3322 3326 11XX To record del earnings, rela	CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year	1,615.16 84,000.00 15,387.72 29.84	3,373.00 219.90 2,755.33 81.30 1,615.16 96,126.34 18.29
3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/761 2210 1114 3322 1326 11XX To record del earnings, rela advance refut	CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	1,615.16 84,000.00 15,387.72 29.84	3,373.00 219.90 2,755.33 81.30 1,615.16 96,126.34 18.29
3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/710 9200/761 9200/761 9210 1114 3322 3326 111XX To record del earnings, rela advance refut agent.	CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year hding cash with fiscal agent to payments of refunded bonds escrow	1,615.16 84,000.00 15,387.72 29.84	3,373.00 219.90 2,755.33 81.30 1,615.16 96,126.34 18.29
3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/710 3200/710 3200/761 2210 1114 3322 3326 11XX To record del aarnings, rela advance refut agent. Reconciliation	CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year hding cash with fiscal agent to payments of refunded bonds escrow	1,615.16 84,000.00 15,387.72 29.84	3,373.00 219.90 2,755.33 81.30 1,615.16 96,126.34 18.29 3,272.93
3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 900/710 9	CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year hding cash with fiscal agent to payments of refunded bonds escrow	1,615.16 84,000.00 15,387.72 29.84	3,373.00 219.90 2,755.33 81.30 1,615.16 96,126.34 18.29 3,272.93
3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/720 9200/720 9200/730 9200/720 9200/730 9200/770 9200/770 9200/761 9210 1114 3322 3326 11XX To record del earnings, rela advance refuu agent. Reconciliatic Beginning fur Plus:	CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year hding cash with fiscal agent to payments of refunded bonds escrow	1,615.16 84,000.00 15,387.72 29.84	3,373.00 219.90 2,755.33 81.30 1,615.16 96,126.34 18.29 3,272.93 8,333.63
3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refut agent. Reconciliatia Beginning fur Plus: CO&DS Bond int	CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow mod activity in fund 210, Debt Service: withheld erest (revenue on withheld MVLR)	1,615.16 84,000.00 15,387.72 29.84	3,373.00 219.90 2,755.33 81.30 1,615.16 96,126.34 18.29 3,272.93 8,333.63 96,126.34
3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9200/761 9200/710 9200/761 9	CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow and the service as provided in prior school year withheld errest (revenue on withheld MVLR) ed bond proceeds	1,615.16 84,000.00 15,387.72 29.84	3,373.00 219.90 2,755.33 81.30 1,615.16 96,126.34 18.29 3,272.93 8,333.63 96,126.34
3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3223 To record am provided in A Fund 210 De Account # 2200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refui advance r	CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow mod activity in fund 210, Debt Service: withheld erest (revenue on withheld MVLR)	1,615.16 84,000.00 15,387.72 29.84	3,373.00 219.90 2,755.33 81.30 1,615.16 96,126.34 18.29 3,272.93 8,333.63 96,126.34 18.29
3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/710 3200/720 3200/761 2210 1114 3322 3326 11XX To record del aernings, rela advance refu agent. Reconciliatio Beginning fur Plus: CO&DS Bond int Refunde Premiun Less:	CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: d balance as provided in prior school year withheld erest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds	1,615.16 84,000.00 15,387.72 29.84	3,373.00 219.90 2,755.33 81.30 1,615.16 96,126.34 18.29 3,272.93 96,126.34 18.29 3,272.93 96,126.34 18.29 3,272.93
3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/720 9200/761 9210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 Beginning fur Plus: CO&DS Bond int Refunda Premium Less: Principa	CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow and the service as provided in prior school year withheld errest (revenue on withheld MVLR) ed bond proceeds	1,615.16 84,000.00 15,387.72 29.84	3,373.00 219.90 2,755.33 81.30 1,615.16 96,126.34 18.29 3,272.93 8,333.63 96,126.34 18.29 - - 84,000.00
3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9200/710 9200/710 9200/730 9200/730 9200/761 2210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 Beginning fur Plus: CO&DS Bond int Refunde Premium Less: Principa Interest Dues ar	CO&DS Distributed Interest on Undistributed CO&DS %DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: d balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds I payments expenditure d fees (fees on bond interest above)	1,615.16 84,000.00 15,387.72 29.84	3,373.00 219.90 2,755.33 81.30 1,615.16 96,126.34 18.29 3,272.93 8,333.63 96,126.34 18.29 - - 84,000.00 15,387.72
3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 9000 9000/761 9000 9000/761 9000 9000/761 9000 9	CO&DS Distributed Interest on Undistributed CO&DS %DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash at service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow or of activity in fund 210, Debt Service: d balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds I payments expenditure d fees (fees on bond interest above) ts to refunded bonds escrow agent	1,615.16 84,000.00 15,387.72 29.84	716.14 3,373.00 219.90 2,755.33 81.30 1,615.16 96,126.34 18.29 3,272.93 8,333.63 96,126.34 18.29
3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3223 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 9200/761 2200 9200/761 2200 9200/761 2200 9200/761 2200 9200/761 2200 9200/761 2200 9200/761 2200 9200/761 2200 9200/761 2200 9200/761 200 9200/761 200 9200/761 200 9200/761 200 9200/761 200 9200/761 200 9200/761 200 9200/761 200 9200/761 920	CO&DS Distributed Interest on Undistributed CO&DS %DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld erest (revenue on withheld MVLR) d balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds I payments expenditure d fees (fees on bond interest above) ts to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees)	1,615.16 84,000.00 15,387.72 29.84	3,373.00 219.90 2,755.33 81.30 1,615.16 96,126.34 18.29 3,272.93 8,333.63 96,126.34 18.29 - - 84,000.00 15,387.72
3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refun agent. Reconciliation Beginning fur Plus: CO&DS Bond int Refunded Premium Less: Principa Interest Dues ar Paymen Dues ar	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: d balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds I payments expenditure d fees on bond interest above) ts to refunded bonds (admin and underwriter fees) t on refunded bonds (admin and underwriter fees) t on refunded bonds	1,615.16 84,000.00 15,387.72 29.84	3,373.00 219.90 2,755.33 81.30 1,615.16 96,126.34 18.29 3,272.93 8,333.63 96,126.34 18.29 - - 84,000.00 15,387.72

Hamilton County School District

Entries resu	ting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX 9200/730	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791 No new mon	Premium on Sale of Bonds ey bond issues for the 2015-2016 fiscal year.		-
	bt Service Current Bond Refunding		
<u>Account #</u> 9299/790	Description Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
	funding for the 2015-2016 fiscal year.		
	bt Service Advance Bond Refunding		
Account # 1114	Description 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 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	· · · · /		
No advanced	refunding for the 2015-2016 fiscal year.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX 2210	Cash Accrued Interest Payable	-	
	nterest for the 2015-2016 fiscal year		-
		D.1."	0
Year-end en		<u>Debit</u>	Credit
	pital Projects, CO&DS		
Account # 11XX	<u>Description</u> Cash	24 225 02	
1220	Due from Other Agencies	24,325.93 502.15	
9200/730	Dues and Fees (Administrative expense)	54.46	
9200/710	Interest		
2632	Deferred Revenues - Unavailable CO&DS Distributed		502.15
3321 3325	Interest on Undistributed CO&DS		24,226.20 154.19
To record CC	&DS disbursements, investment earnings, and treasury fees.		
2622	Deferred Revenues - Unavailable - Prior Year	0 701 01	
2632 3321	CO&DS Distributed	2,701.91	2.630.42
3325	Interest on Undistributed CO&DS		71.49
	Deferred Revenues - Unavailable, CO&DS disbursements, and		
To record PY			
	eneral Fund		
Fund 100 Ge Account #	Description		
Fund 100 Ge Account <u>#</u> 7200/310	Description Professional and Technical Services	1,132.53	4 400 50
Fund 100 Ge Account <u>#</u> 7200/310 3323	<u>Description</u> Professional and Technical Services CO&DS Withheld for Administration	1,132.53	1,132.53
Fund 100 Ge Account <u>#</u> 7200/310 3323 Fo record am	Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as	1,132.53	1,132.53
Fund 100 Ge Account <u>#</u> 7200/310 3323 Fo record am provided in A	Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	1,132.53	1,132.53
Fund 100 Ge Account <u>#</u> 7200/310 3323 Fo record am provided in A Fund 210 De	Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds	1,132.53	1,132.53
Fund 100 Ge Account <u>#</u> 7200/310 3323 Fo record am provided in A Fund 210 De Account <u>#</u>	Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	1,132.53 41,000.00	1,132.53
Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 9200/710 9200/720	Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest	41,000.00 7,531.77	1,132.53
Fund 100 Ge Account # 220/310 3323 Fo record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/730	Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	41,000.00 7,531.77 14.56	1,132.53
Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/730 3200/761	Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	41,000.00 7,531.77	1,132.53
Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9200/761 2210	Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	41,000.00 7,531.77 14.56	1,132.53
Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9210 9210 9210 9200/730 9200/741 9210 9210	Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	41,000.00 7,531.77 14.56	46,914.10
Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 9322 9326	Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	41,000.00 7,531.77 14.56	46,914.10 8.92
Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX	Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	41,000.00 7,531.77 14.56	46,914.10
Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/730 3200/761 2210 1114 3322 3326 11XX Fo record del	Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash vector payments, MVLR withheld for debt service, investment	41,000.00 7,531.77 14.56	46,914.10 8.92
Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/720 3200/761 2210 1114 3322 3326 11XX To record del earnings, relation	Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	41,000.00 7,531.77 14.56	46,914.10 8.92
Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/720 3200/761 3210 1114 3322 3326 11XX Fo record del partings, relation advance refu	Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash vot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year	41,000.00 7,531.77 14.56	46,914.10 8.92
Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 3200/710 3200/710 3200/730 3200/761 2210 1114 3322 3326 1114 3322 50 record del paarnings, rela advance refu agent.	Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash vot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year	41,000.00 7,531.77 14.56	46,914.10 8.92
Fund 100 Ge Account # 7200/310 3323 For record am provided in A Fund 210 De Account # 3200/710 3200/710 3200/761 2210 1114 3326 11XX Fo record del advance refu agent. Reconciliation	Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash et service payments, MVLR withheld for debt service, investment tted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	41,000.00 7,531.77 14.56	46,914.10 8.92
Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, relation advance refut aggent. Reconciliation Beginning fur Plus:	Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow or of activity in fund 210, Debt Service: ad balance as provided in prior school year	41,000.00 7,531.77 14.56	46,914.10 8.92 1,623.31 4,103.17
Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/730 3200/761 3211 1114 3322 3326 11XX To record del parnings, relative advance refut agent. Reconciliation Beginning fur Plus: CO&DS	Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Prof activity in fund 210, Debt Service: ad balance as provided in prior school year withheld	41,000.00 7,531.77 14.56	46,914.10 8.92 1,623.31 4,103.17 46,914.10
Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/720 3200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond int	Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow ot service as provided in prior school year withheld terest (revenue on withheld MVLR)	41,000.00 7,531.77 14.56	46,914.10 8.92 1,623.31 4,103.17
Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/761 2210 3200/761 2210 3326 1114 To record del aarnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond ini Refunde	Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Prof activity in fund 210, Debt Service: ad balance as provided in prior school year withheld	41,000.00 7,531.77 14.56	46,914.10 8.92 1,623.31 4,103.17 46,914.10
Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/710 3200/710 3200/761 2210 1114 3322 3326 111XX To record del aarnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond ini Refunde Premiur Less:	Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow mon of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds in on refunded bonds	41,000.00 7,531.77 14.56	46,914.10 8.92 1,623.31 4,103.17 46,914.10 8.92
Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 200/710 2200/710 2200/730 200/761 2210 1114 3322 3326 111XX Fo record del agent. Reconciliation Beginning fur Plus: CO&DS Bond ini Refunde Premiur Less: Principa	Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment tred fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow prof activity in fund 210, Debt Service: ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds I payments	41,000.00 7,531.77 14.56	46,914.10 8.92 1,623.31 4,103.17 46,914.10 8.92 - 41,000.00
Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/730 3200/730 3200/761 2210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 327 1114 326 1114 326 1114 326 1114 326 1114 326 1114 326 1114 326 1114 326 1114 326 1114 326 1114 326 1114 326 1114 327 1114 326 1114 326 1114 326 1114 326 1114 327 1114 326 1114 326 1114 327 1114 326 1114 327 1114 326 1114 326 1114 11	Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Descrive in fund 210, Debt Service: ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds I payments expenditure	41,000.00 7,531.77 14.56	46,914.10 8.92 1,623.31 4,103.17 46,914.10 8.92 41,000.00 7,531.77
Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/730 3200/761 2210 1114 3322 3326 11XX Fo record del parnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond int Refunde Premiur Less: Principa Interest Dues ar	Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow model and the prior school year withheld terest (revenue on withheld MVLR) d balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments expenditure d fees (fees on bond interest above)	41,000.00 7,531.77 14.56	46,914.10 8.92 1,623.31 4,103.17 46,914.10 8.92 - 41,000.00
Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/761 2210 3200 700 200/761 2210 3200 700 200/761 2210 70 70 200/761 2210 70 70 70 70 70 70 70 70 70 70 70 70 70	Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments expenditure d fees on bond interest above) ts to refunded bonds (admin and underwriter fees)	41,000.00 7,531.77 14.56	46,914.10 8.92 1,623.31 4,103.17 46,914.10 8.92 41,000.00 7,531.77
Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/761 2210 3200 700 200/761 2210 3200 700 200/761 2210 70 70 200/761 2210 70 70 70 70 70 70 70 70 70 70 70 70 70	Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment tted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments expenditure id fees on bond interest above) ts to refunded bonds escrow agent id fees on refunded bonds (admin and underwriter fees) t on refunded bonds	41,000.00 7,531.77 14.56	46,914.10 8.92 1,623.31 4,103.17 46,914.10 8.92 41,000.00 7,531.77

Hardee County School District

Entries resul	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	
3711 3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2015-2016 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	Description		
9299/790 9200/730	Miscellaneous - Principal/Interest- Current Refunding 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 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current re	funding for the 2015-2016 fiscal year.		
	bit Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	Autorada interest i ayabie (Sinking i unu AUtuals)		-
No advanced	refunding for the 2015-2016 fiscal year.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX 2210	Cash Accrued Interest Payable	-	-
No accrued in	nterest for the 2015-2016 fiscal year		
Year-end ent	ries:	Debit	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
	Cook		
	Cash	19,840.47	
1220	Due from Other Agencies	1,275.11	
1220 9200/730		,	
1220 9200/730 9200/710 2632	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable	1,275.11	
1220 9200/730 9200/710 2632 3321	Due from Other Agencies Dues and Fees (Administrative expense) Interest	1,275.11	19,587.22
1220 9200/730 9200/710 2632 3321 3325	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed	1,275.11	19,587.22
1220 9200/730 9200/710 2632 3321 3325 To record CC	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees.	1,275.11 138.30	19,587.22
1220 3200/730 3200/710 2632 3321 3325 To record CC 2632 3321	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	1,275.11	19,587.22 391.55 5,974.65
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	1,275.11 138.30	19,587.22 391.55 5,974.65
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS	1,275.11 138.30	19,587.22 391.55 5,974.65
1220 3200/730 3200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund	1,275.11 138.30	19,587.22 391.55 5,974.65
1220 9200/730 9200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account #	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS	1,275.11 138.30	19,587.22 391.55 5,974.65
1220 3200/730 3200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Fund Description Professional and Technical Services CO&DS Withheld for Administration	1,275.11 138.30 6,156.18	19,587.22 391.55 5,974.65 181.53
1220 3200/730 3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as	1,275.11 138.30 6,156.18	19,587.22 391.55 5,974.65 181.53
1220 9200/730 9200/710 9632 93321 93325 Fo record CC 2632 9321 9325 Fo record PY Fund 100 Ge Account # 7200/310 9323 Fo record am provided in A	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration oounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	1,275.11 138.30 6,156.18	19,587.22 391.55 5,974.65 181.53
1220 9200/730 9200/710 9323 9321 93325 Fo record CC 93321 9325 Fo record PY Fund 100 Ge Account # 7200/310 9323 Fo record am provided in A Fund 210 De	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as	1,275.11 138.30 6,156.18	19,587.22 391.55 5,974.65 181.53
1220 3200/730 3200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 3200/710	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal	1,275.11 138.30 6,156.18 2,875.86	19,587.22 391.55 5,974.65 181.53
1220 3200/730 3200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 3200/710 3200/720	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest	1,275.11 138.30 6,156.18 2,875.86 144,000.00 26,281.60	19,587.22 391.55 5,974.65 181.53
1220 3200/730 3200/710 3323 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/730	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal	1,275.11 138.30 6,156.18 2,875.86	19,587.22 391.55 5,974.65 181.53
1220 3200/730 3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am brovided in A Fund 210 De Account # 3200/710 3200/730 3200/761 2210	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS %DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	1,275.11 138.30 6,156.18 2,875.86 144,000.00 26,281.60 51.54	19,587.22 391.55 5,974.65 181.53
1220 3200/730 3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am A Fund 210 De Account # 3200/710 3200/730 3200/761 2210 1114	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	1,275.11 138.30 6,156.18 2,875.86 144,000.00 26,281.60 51.54	19,587.22 391.55 5,974.65 181.53 2,875.86
1220 3200/730 3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/761 2210 1114 3322 3326	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &BDS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	1,275.11 138.30 6,156.18 2,875.86 144,000.00 26,281.60 51.54	19,587.22 391.55 5,974.65 181.53 2,875.86 2,875.86
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9200/761 9210 1114 3322 3326 111X	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	1,275.11 138.30 6,156.18 2,875.86 144,000.00 26,281.60 51.54	19,587.22 391.55 5,974.65 181.53 2,875.86 2,875.86
1220 3200/730 3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/761 2210 1114 3322 3326 11XX To record del 3327 To record del 3327 To record del 3328 To record del 332	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	1,275.11 138.30 6,156.18 2,875.86 144,000.00 26,281.60 51.54	19,587.22 391.55 5,974.65 181.53 2,875.86 2,875.86
1220 3200/730 3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/710 3200/720 3200/761 2210 11114 3322 3326 11XX To record del earnings, relation of the second s	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	1,275.11 138.30 6,156.18 2,875.86 144,000.00 26,281.60 51.54	19,587.22 391.55 5,974.65 181.53 2,875.86 2,875.86
1220 3200/730 3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/710 3200/720 3200/761 2210 11114 3322 3326 11XX To record del advance refut	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year	1,275.11 138.30 6,156.18 2,875.86 144,000.00 26,281.60 51.54	19,587.22 391.55 5,974.65 181.53 2,875.86 2,875.86
1220 3200/730 3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am brovided in A Fund 210 De Account # 3200/710 3200/720 3200/761 2210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 1114 3326 1114 1114 3326 1114 111	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year	1,275.11 138.30 6,156.18 2,875.86 144,000.00 26,281.60 51.54	19,587.22 391.55 5,974.65 181.53 2,875.86 2,875.86
1220 3200/730 3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am brovided in A Fund 210 De Account # 3200/710 3200/720 3200/761 3210 1114 3322 3200/761 2210 1114 3322 3200/761 2210 1114 3322 3326 111X To record del earnings, rela advance refut agent. Beginning fur	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year holing cash with fiscal agent to payments of refunded bonds escrow	1,275.11 138.30 6,156.18 2,875.86 144,000.00 26,281.60 51.54	19,587.22 391.55 5,974.65 181.53 2,875.86 2,875.86 166,031.75 31.58 4,269.81
1220 3200/730 3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/710 3200/710 3200/720 3200/761 2210 1114 3322 3326 111X To record del aarnings, rela advance refua advance refua agent. Reconciliatic Beginning fur Plus:	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - O&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	1,275.11 138.30 6,156.18 2,875.86 144,000.00 26,281.60 51.54	19,587.22 391.55 5,974.65 181.53 2,875.86 2,875.86 166,031.75 31.58 4,269.81
1220 3200/730 3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3000/710 3000/700 3000/700 3000/700 3000/700 3000/700 3000/700 3000/700 3000/700 3000/700 3000/700 300	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nning cash with fiscal agent to payments of refunded bonds escrow construction	1,275.11 138.30 6,156.18 2,875.86 144,000.00 26,281.60 51.54	19,587.22 391.55 5,974.65 181.53 2,875.86 2,875.86 166,031.75 31.58 4,269.81 13,585.11 166,031.75
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) ed bond proceeds	1,275.11 138.30 6,156.18 2,875.86 144,000.00 26,281.60 51.54	19,587.22 391.55 5,974.65 181.53 2,875.86 2,875.86 166,031.75 31.58 4,269.81 13,585.11 166,031.75
1220 3200/730 3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/720 3200/720 3200/720 3200/761 2210 1114 3322 3326 11XX To record del aarnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond inl Refunde Premiun	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable Co&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year Co&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year Co&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services Co&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service, payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR)	1,275.11 138.30 6,156.18 2,875.86 144,000.00 26,281.60 51.54	19,587.22 391.55 5,974.65 181.53 2,875.86 2,875.86 166,031.75 31.58 4,269.81 13,585.11 166,031.75
1220 3200/730 3200/710 2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am brovided in A Fund 210 De Account # 3200/710 3200/720 3200/720 3200/761 2210 1114 3322 3326 50 record del 3323 To record del 3322 3200/761 2210 1114 3322 3326 50 record del 3328 Fund 200/761 2210 1114 3322 3326 50 record del 3328 Fund 200/761 2210 1114 3322 3320 70 record del 3328 Fund 200/761 2210 1114 3322 3326 50 record del 3328 Fund 200/761 2210 1114 3322 3326 50 record del 3328 Fund 200/761 2210 1114 3322 3326 50 record del 50 record	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) ed bond proceeds	1,275.11 138.30 6,156.18 2,875.86 144,000.00 26,281.60 51.54	19,587.22 391.55 5,974.65 181.53 2,875.86 2,875.86 166,031.75 31.58 4,269.81 13,585.11 166,031.75
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/710 9200/730 9200/761 2210 1114 3322 3326 111X To record del earnings, rela advance refua advance refua advance refua advance refua Generiliatic Beginning fur Plus: CO&DS Bond inf Refunde Premium Less: Principa Interest	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Descrive payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) do balance as provided in prior school year withheld terest (revenue on withheld MVLR) do bond proceeds n on refunded bonds I payments expenditure	1,275.11 138.30 6,156.18 2,875.86 144,000.00 26,281.60 51.54	19,587.22 391.55 5,974.65 181.53 2,875.86 2,875.86 166,031.75 31.58 4,269.81 13,585.11 166,031.75 31.58 - 134,000.00 26,281.60
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. th Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) d balance as provided in prior school year withheld terest (revenue on withheld MVLR) d bod proceeds n on refunded bonds I payments expenditure d fees (fees on bond interest above)	1,275.11 138.30 6,156.18 2,875.86 144,000.00 26,281.60 51.54	31.58 4,269.81 13,585.11 166,031.75 31.58
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance reful agent. Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde Premiun Less: Principa Interest Dues ar Paymen Dues ar	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash at service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) ed balance as provided in prior school year withheld terest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds I payments expenditure di fees on bond interest above) ts to refunded bonds (admin and underwriter fees)	1,275.11 138.30 6,156.18 2,875.86 144,000.00 26,281.60 51.54	19,587.22 391.55 5,974.65 181.53 2,875.86 2,875.86 166,031.75 31.58 4,269.81 13,585.11 166,031.75 31.58 - 134,000.00 26,281.60
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del advance refui agent. Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde Premiun Less: Principa Interest Dues ar Paymen Dues ar	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS B&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Co&DS Withheld for MSE/COBI Bonds SBA Sinking Fund Earnings Co&DS Withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) d boal proceeds n on refunded bonds I payments expenditure di fees on refunded bonds (admin and underwriter fees) t on refunded bonds	1,275.11 138.30 6,156.18 2,875.86 144,000.00 26,281.60 51.54	19,587.22 391.55 5,974.65 181.53 2,875.86 2,875.86 166,031.75 31.58 4,269.81 13,585.11 166,031.75 31.58 - 134,000.00 26,281.60

Hendry County School District

Entries resu	Iting from bond issuance and refunding:	Debit	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791 No new mon	Premium on Sale of Bonds ey bond issues for the 2015-2016 fiscal year.		-
	bt Service Current Bond Refunding		
<u>Account #</u> 9299/790	Description Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
	funding for the 2015-2016 fiscal year.		
	bt Service Advance Bond Refunding		
<u>Account #</u> 1114	Description 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 3715	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	refunding for the 2015-2016 fiscal year.		
	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX 2210	Cash Accrued Interest Payable	-	-
	nterest for the 2015-2016 fiscal year		
Year-end en	ries.	Debit	Credit
		Debit	orean
	pital Projects, CO&DS		
Account # 11XX	<u>Description</u> Cash	58,627.37	
1220	Due from Other Agencies	1,865.01	
	Dues and Fees (Administrative expense)		
		202.28	
9200/710	Interest	202.28	4 005 04
9200/710 2632	Interest Deferred Revenues - Unavailable	202.28	
9200/710 2632 3321	Interest	202.28	58,256.96
9200/710 2632 3321 3325	Interest Deferred Revenues - Unavailable CO&DS Distributed	202.28	58,256.96
9200/710 2632 3321 3325 To record CC	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees.		58,256.96
9200/710 2632 3321 3325 To record CC 2632	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS	7,226.56	1,865.01 58,256.96 572.69 6,961.04
2200/710 2632 3321 3325 Fo record CC 2632 3321 3325	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS		58,256.96 572.69 6,961.04
9200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 2 Deferred Revenues - Unavailable, CO&DS disbursements, and		58,256.96 572.69 6,961.04
9200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund		58,256.96 572.69 6,961.04
3200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account #	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description	7,226.56	58,256.96 572.69 6,961.04
9200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund		58,256.96 572.69 6,961.04 265.52
3200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Eneral Fund Description Professional and Technical Services	7,226.56	58,256.96 572.69 6,961.04 265.52
3200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record arr	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 7 Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	7,226.56	58,256.96 572.69 6,961.04 265.52
3200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as	7,226.56	58,256.96 572.69 6,961.04 265.52
2200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Enterest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Enterest Fund Description Professional and Technical Services CO&DS Withheld for Administration Fund MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	7,226.56	58,256.96 572.69 6,961.04 265.52
3200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 3200/710	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal	7,226.56 4,206.30	58,256.96 572.69 6,961.04 265.52
3200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 3200/710 3200/720	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Experimental Description Redemption of Principal Interest	7,226.56 4,206.30 196,000.00 20,142.37	58,256.96 572.69 6,961.04 265.52
3200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/730	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal	7,226.56 4,206.30	58,256.96 572.69 6,961.04 265.52
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	7,226.56 4,206.30 196,000.00 20,142.37 65.07	58,256.96 572.69
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 2200/710 3200/720 3200/761 2210 1114	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	7,226.56 4,206.30 196,000.00 20,142.37 65.07	58,256.96 572.69 6,961.04 265.52 4,206.30
3200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 3200/710 3200/720 3200/761 2200/710 3200/761 2210 1114 3322	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	7,226.56 4,206.30 196,000.00 20,142.37 65.07	58,256.96 572.69 6,961.04 265.52 4,206.30
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 9210 1114 3322 3326	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	7,226.56 4,206.30 196,000.00 20,142.37 65.07	58,256.96 572.69 6,961.04 265.52 4,206.30
3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 3200/710 3200/720 3200/720 3200/761 2210 1114 3322 3326 11XX	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	7,226.56 4,206.30 196,000.00 20,142.37 65.07	58,256.96 572.65 6,961.04 265.52 4,206.30
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/761 2210 1114 3322 3326 11XX To record de parnings, relations, relations	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Reversed of accrued interest, and transfer of prior year	7,226.56 4,206.30 196,000.00 20,142.37 65.07	58,256.96 572.65 6,961.04 265.52 4,206.30
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/730 3200/761 2210 1114 3322 3326 11XX To record de carnings, rela advance refu	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Det service, payments, MVLR withheld for debt service, investment	7,226.56 4,206.30 196,000.00 20,142.37 65.07	58,256.96 572.65 6,961.04 265.52 4,206.30
2200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 2200/710 3200/710 3200/720 3200/761 2210 1114 3322 3326 1114 3322 1210 1114 3322 1326 1114 3322 1326 1114 1322 1326 1114 1322 1326 1114 1322 1326 1114 1322 1326 1114 1322 1326 1114 1327 Fo record del acount erfu agent.	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	7,226.56 4,206.30 196,000.00 20,142.37 65.07	58,256.96 572.65 6,961.04 265.52 4,206.30
3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 2200/710 3200/720 3200/720 3200/761 2210 1114 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 1114 3326 1114	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nnding cash with fiscal agent to payments of refunded bonds escrow	7,226.56 4,206.30 196,000.00 20,142.37 65.07	58,256.96 572.69 6,961.04 265.52 4,206.30 4,206.30 209,623.41 39.88 6,544.15
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 3200/710 3200/710 3200/710 3200/710 3200/710 3200/710 3200/710 3200/710 3200/710 3200/710 3200/761 3200/761 32210 1114 3322 3326 111X To record de earnings, rela advance refu agent. Reconciliatie Beginning fur	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	7,226.56 4,206.30 196,000.00 20,142.37 65.07	58,256.96 572.69 6,961.04 265.52 4,206.30 4,206.30 209,623.41 39.88 6,544.15
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record CY Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/761	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment tated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	7,226.56 4,206.30 196,000.00 20,142.37 65.07	58,256.96 572.69 6,961.04 265.52 4,206.30 209,623.41 39.88 6,544.15
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 9210 1114 3322 3326 11XX To record de advance refu agent. Reconciliatio Beginning fur Plus: CO&DS	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nnding cash with fiscal agent to payments of refunded bonds escrow	7,226.56 4,206.30 196,000.00 20,142.37 65.07	58,256.96 572.69 6,961.04 265.52 4,206.30 209,623.41 39.88 6,544.15 11,052.92 209,623.41
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 200/710 3200/720 3200/730 3200/761 2210 1114 3322 3326 11XX To record de carnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunded	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Descrice payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) ed bond proceeds	7,226.56 4,206.30 196,000.00 20,142.37 65.07	58,256.96 572.69 6,961.04 265.52 4,206.30 209,623.41 39.88 6,544.15 11,052.92 209,623.41
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/761 2210 1114 3322 3326 11XX To record de conciliation Reconciliation Beginning fur Plus: CO&DS Bond in Refunded Premiur	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Det service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow minded terest (revenue on withheld MVLR)	7,226.56 4,206.30 196,000.00 20,142.37 65.07	58,256.96 572.69 6,961.04 265.52 4,206.30 209,623.41 39.88 6,544.15 11,052.92 209,623.41
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 2200/710 3200/720 3200/761 3210 1114 3322 3326 1114 3326 1114 3328 To record del pagent. CO&DS Bond in Refunde Premiur Less:	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Description Professional and Technical Services CO&DS Withheld for Administration Forest SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Note Service payments, MVLR withheld for debt service, investment the fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds	7,226.56 4,206.30 196,000.00 20,142.37 65.07	58,256.96 572.69 6,961.04 265.52 4,206.30 209,623.41 39.88 6,544.15 11,052.92 209,623.41 39.88 -
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 3200/710 3200/710 3200/710 3200/710 3200/761 3200/710 3200/761 3200/761 32210 1114 3322 3326 111X To record de aarnings, rela advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond in Refunda Premiur Less: Principa	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Descrice payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) ed bond proceeds	7,226.56 4,206.30 196,000.00 20,142.37 65.07	58,256.96 572.65 6,961.04 265.52 4,206.30 209,623.41 39.88 6,544.15 11,052.92 209,623.41 39.88 - 1196,000.00
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 9200/7	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash Description Description Description - Redemption of Principal Interest Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description - Revenue on withheld MVLR Description - Revenue on withheld MVLR Description - Revenue on withheld MVLR Description - Revenue on dinterest above Description Description Description -	7,226.56 4,206.30 196,000.00 20,142.37 65.07	58,256.96 572.69 6,961.04 265.52 4,206.30 209,623.41 39.88 6,544.15
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 200/710 3200/720 3200/720 3200/730 3200/761 2210 1114 3322 3326 1114 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 326 1114 327 1114 326 1114 326 1114 327 1114 326 1114 327 1114 327 1114 326 1114 327 1114 327 1114 328 1114 328 1114 328 1114 328 1114 328 1114 328 1114 328 1114 114 1114	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration Interest on WLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) ed balance as provided in prior school year withheld terest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds I payments expenditure di fees, fies on bond interest above) tis to refunded bonds escrow agent	7,226.56 4,206.30 196,000.00 20,142.37 65.07	58,256.96 572.69 6,961.04 265.52 4,206.30 209,623.41 39.88 6,544.15 11,052.92 209,623.41 39.88 6,544.25 11,052.92 209,623.41 39.88 - 196,000.00 20,142.37
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/710 9200/710 9200/710 9200/761 2210 1114 3322 3326 111XX To record de earnings, rela advance refu agent. Reconciliation Refunde Premiur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymer Dues ar	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash Description Description Description - Redemption of Principal Interest Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description - Revenue on withheld MVLR Description - Revenue on withheld MVLR Description - Revenue on withheld MVLR Description - Revenue on dinterest above Description Description Description -	7,226.56 4,206.30 196,000.00 20,142.37 65.07	58,256.96 572.69 6,961.04 265.52 4,206.30 4,206.30 209,623.41 39.88 6,544.15 11,052.92 209,623.41 39.88 6,544.25 11,052.92 209,623.41 39.88 - 196,000.00 20,142.37

School District Annual Financial Report CO&DS Entries For Fiscal Year 2015-2016 Hernando County School District

	Hernando County School District		
Entries resu	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/891	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds	-	-
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2015-2016 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	Description		
299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current re	funding for the 2015-2016 fiscal year.		
und 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3299/892 3715	Sale of Refunding Bonds	-	-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
lo advanced	refunding for the 2015-2016 fiscal year.		
und 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2015-2016 fiscal year		
Year-end en	ries:	Debit	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	163,651.93	
1220	Due from Other Agencies	5,832.00	
9200/730	Dues and Fees (Administrative expense)	632.55	
9200/710	Interest Deferred Revenues - Unavailable		5,832.00
2632 3321	CO&DS Distributed		162,493.62
3325	Interest on Undistributed CO&DS		1,790.86
To record CC	ADS disbursements, investment earnings, and treasury fees.		
2632 3321	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	21,385.77	20,555.48
3325	Interest on Undistributed CO&DS		830.29
	Deferred Revenues - Unavailable, CO&DS disbursements, and		
Fund 100 Ge	eneral Fund		
	Description		
Account #	Professional and Technical Services		
		13,153.41	
7200/310 3323	CO&DS Withheld for Administration	13,153.41	13,153.41
7200/310 3323 Fo record arr	ounts withheld from MVLR for actual administration fees as	13,153.41	13,153.41
7200/310 3323 Fo record arr		13,153.41	13,153.41
7200/310 3323 Fo record am provided in A	ounts withheld from MVLR for actual administration fees as	13,153.41	13,153.41
7200/310 3323 Fo record am provided in A Fund 210 De Account <u>#</u>	ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> <u>Description</u>	13,153.41	13,153.41
7200/310 3323 Fo record am provided in A Fund 210 De Account <u>#</u> 3200/710	Nounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution.	527,000.00	13,153.41
7200/310 3323 Fo record am provided in A Fund 210 De Account <u>#</u> 3200/710 3200/720	Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest	527,000.00 163,329.13	13,153.41
7200/310 3323 Fo record arr provided in A Fund 210 De Account # 3200/710 3200/720 3200/730	Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	527,000.00	13,153.41
7200/310 3323 Fo record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/730 3200/761	Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest	527,000.00 163,329.13 208.62	13,153.41
provided in A	Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Abb Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	527,000.00 163,329.13 208.62	-
7200/310 3323 Fo record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/720 3200/761 32200 1114 3322	Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Abb Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	527,000.00 163,329.13 208.62	672,080.30
7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/761 9200/761 9210 1114 3322 3326	Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Abb Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	527,000.00 163,329.13 208.62	672,080.30 127.85
7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/761 9220/61 922010 1114 3322 3326 11XX	Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Abt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	527,000.00 163,329.13 208.62	672,080.30
7200/310 3323 Fo record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 3322 3326 11XX Fo record del	Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Abt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	527,000.00 163,329.13 208.62	672,080.30 127.85
7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9200/761 9200/761 9220 1114 9322 93226 111X To record de parnings, rela	Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Abt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	527,000.00 163,329.13 208.62	672,080.30 127.85
7200/310 3323 Fo record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 9210 1114 9322 9326 1114 9322 9326 111X Fo record de parnings, relations advance refu	Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	527,000.00 163,329.13 208.62	672,080.30 127.85
7200/310 3323 To record arr provided in A Fund 210 De Account # 2200/710 3200/720 3200/730 3200/761 2210 1114 3322 3326 111X To record de aarnings, rela advance refu agent.	Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	527,000.00 163,329.13 208.62	672,080.30 127.85
7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/730 3200/761 2210 1114 3322 3326 11XX To record de aarnings, rela advance refu agent. Reconciliation	Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	527,000.00 163,329.13 208.62	672,080.30 127.85 18,329.60
7200/310 3323 Fo record arr provided in A Fund 210 De Account # 3200/710 3200/720 3200/730 3200/761 32210 1114 3322 3326 11XX Fo record de sarnings, rela advance refu agent. Reconciliation Beginning fur	Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	527,000.00 163,329.13 208.62	672,080.30 127.85
7200/310 3323 Fo record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/720 3200/730 3200/761 32210 1114 3322 3326 11XX Fo record de barnings, rela advance refu agent. Reconciliation Beginning fur Plus:	Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	527,000.00 163,329.13 208.62	672,080.30 127.85 18,329.60
7200/310 3323 Fo record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/720 3200/720 3200/761 3210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 326 1114 1114	Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	527,000.00 163,329.13 208.62	672,080.30 127.85 18,329.60 84,949.19
7200/310 3323 Fo record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/730 9200/730 9200/730 9200/710 9200/730 9200/710 9200/70	<pre>bounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. but Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow monof activity in fund 210, Debt Service: withheld terest (revenue on withheld MVLR) ad bond proceeds</pre>	527,000.00 163,329.13 208.62	672,080.30 127.85 18,329.60 84,949.19 672,080.30
7200/310 3323 Fo record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 92000/761 9200/761 9200/7	A section of activity in fund 210, Debt Service: and balance as provided in prior school year withheld terest (revenue on withheld MVLR) withheld terest (revenue on withheld MVLR) withheld trice as provided my school with with a section withheld trice as provided my school with a school	527,000.00 163,329.13 208.62	672,080.30 127.85 18,329.60 84,949.19 672,080.30
r200/310 3323 To record arr provided in A Fund 210 De Account # 2200/710 3200/720 3200/730 3200/761 2210 1114 3322 3326 111X To record de aarnings, rela 3dvance refu agent. Reconciliatid Beginning fur Plus: CO&DS Bond in Refunde Premiur Less:	<pre>bounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. but Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow bn of activity in fund 210, Debt Service: withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds </pre>	527,000.00 163,329.13 208.62	672,080.30 127.85 18,329.60 84,949.19 672,080.30 127.85
r200/310 3323 Fo record am provided in A Fund 210 De Account # 200/710 200/720 200/730 200/730 200/761 2210 1114 3322 3326 11XX Fo record del aarnings, rela advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond in Refunda Premiur Less: Principa	<pre>bounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bounts withheld from MVLR for actual administration fees as pervice, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nnding cash with fiscal agent to payments of refunded bonds escrow con of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments</pre>	527,000.00 163,329.13 208.62	672,080.30 127.85 18,329.60 84,949.19 672,080.30 127.85 - - 527,000.00
r200/310 3323 Fo record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/720 3200/730 3200/761 3210 1114 3322 3326 11XX Fo record de parnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest	<pre>bounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow bt of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments expenditure</pre>	527,000.00 163,329.13 208.62	672,080.30 127.85 18,329.60 84,949.19 672,080.30 127.85 - - 527,000.00 163,329.13
r200/310 3323 Fo record am provided in A Fund 210 De Account # 200/710 200/720 200/720 200/730 200/761 2210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 326 1114 1114 11	<pre>bounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bounts withheld from MVLR for actual administration fees as pervice, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nnding cash with fiscal agent to payments of refunded bonds escrow con of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments</pre>	527,000.00 163,329.13 208.62	672,080.30 127.85 18,329.60 84,949.19 672,080.30 127.85 - - 527,000.00
r200/310 3323 Fo record am provided in A Fund 210 De Account # 200/710 2200/720 2200/730 2200/761 2210 1114 3322 3326 11XX Fo record del sarnings, relativation advance refut agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principaa Interest Dues ar Paymer	<pre>bounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. but Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow bt fiscal service in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments expenditure ad fees (fees on bond interest above)</pre>	527,000.00 163,329.13 208.62	672,080.30 127.85 18,329.60 84,949.19 672,080.30 127.85 - - 527,000.00 163,329.13
r200/310 3323 Fo record am provided in A Fund 210 De Account # 200/710 200/720 200/730 200/761 2210 1114 3322 3326 11XX Fo record de parnings, relations, relati	<pre>involuts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.</pre>	527,000.00 163,329.13 208.62	672,080.30 127.85 18,329.60 84,949.19 672,080.30 127.85 - - 527,000.00 163,329.13

Highlands County School District

Entries resul			
	ting from bond issuance and refunding:	Debit	Credit
	pital Projects, COBI Bonds		
Account #			
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	y bond issues for the 2015-2016 fiscal year.		-
	bt Service Current Bond Refunding		
<u>Account #</u> 9299/790	<u>Description</u> Miscellaneous - Principal/Interest- Current Refunding	_	
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 3322	Premium on Sale of Refunding Bonds CO&DS Withheld for SBE/COBI Bonds		-
3322	COADS WITTINEID TO SEE/COBI BOILDS		-
No current ref	funding for the 2015-2016 fiscal year.		
	bt Service Advance Bond Refunding		
<u>Account #</u> 1114	Description 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)		-
No advanced	refunding for the 2015-2016 fiscal year		
	refunding for the 2015-2016 fiscal year.		
	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX 2210	Cash	-	
	Accrued Interest Payable terest for the 2015-2016 fiscal year		-
Year-end ent	ries:	Debit	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	158,316.64	
1220	Due from Other Agencies	2,977.75	
9200/730	Dues and Fees (Administrative expense)	322.97	
9200/710	Interest		2 077 75
9200/710 2632	Deferred Revenues - Unavailable		2,977.75
9200/710			2,977.75 157,725.22 914.39
9200/710 2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed		157,725.22
9200/710 2632 3321 3325 To record CO	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees.		157,725.22
9200/710 2632 3321 3325 To record CO 2632	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	12,705.64	157,725.22 914.39
9200/710 2632 3321 3325 To record CO 2632 3321	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	12,705.64	157,725.22 914.39 12,281.71
9200/710 2632 3321 3325 To record CO 2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	12,705.64	157,725.22 914.39
9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	12,705.64	157,725.22 914.39 12,281.71
9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund	12,705.64	157,725.22 914.39 12,281.71
9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY <u>Fund 100 Ge</u> <u>Account #</u>	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>neral Fund</u> Description		157,725.22 914.39 12,281.71
9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund	6,715.98	157,725.22 914.39 12,281.71 423.93
9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services		157,725.22 914.39 12,281.71
9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration		157,725.22 914.39 12,281.71 423.93
9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in Ar	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>neral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution.		157,725.22 914.39 12,281.71 423.93
9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in Ar Fund 210 De	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds		157,725.22 914.39 12,281.71 423.93
9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in An Fund 210 De Account #	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> <u>Description</u>	6,715.98	157,725.22 914.39 12,281.71 423.93
9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in Ar Fund 210 De Account # 9200/710	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds		157,725.22 914.39 12,281.71 423.93
9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in Ar Fund 210 De Account # 9200/710 9200/720	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal	6,715.98	157,725.22 914.39 12,281.71 423.93
9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in Ar Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	6,715.98 259,000.00 23,908.14	157,725.22 914.39 12,281.71 423.93
9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in An Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	6,715.98 259,000.00 23,908.14 85.25	157,725.22 914.39 12,281.71 423.93
9200/710 2632 3321 3325 To record CO 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in Ai Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	6,715.98 259,000.00 23,908.14 85.25	157,725.22 914.39 12,281.71 423.93 6,715.98
9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in An Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	6,715.98 259,000.00 23,908.14 85.25	157,725.22 914.39 12,281.71 423.93 6,715.98
9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record amprovided in Air Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	6,715.98 259,000.00 23,908.14 85.25	157,725.22 914.39 12,281.71 423.93 6,715.98 6,715.98 274,644.96 52.25
9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in An Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS %DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	6,715.98 259,000.00 23,908.14 85.25	157,725.22 914.39 12,281.71 423.93 6,715.98
9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record amprovided in Air Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record det	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	6,715.98 259,000.00 23,908.14 85.25	157,725.22 914.39 12,281.71 423.93 6,715.98 274,644.96 52.25
9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amo provided in An Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record det earnings, rela	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	6,715.98 259,000.00 23,908.14 85.25	157,725.22 914.39 12,281.71 423.93 6,715.98 274,644.96 52.25
9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in An Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refur	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash et service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year <td>6,715.98 259,000.00 23,908.14 85.25</td> <td>157,725.22 914.39 12,281.71 423.93 6,715.98 274,644.96 52.25</td>	6,715.98 259,000.00 23,908.14 85.25	157,725.22 914.39 12,281.71 423.93 6,715.98 274,644.96 52.25
9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in Ar Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/720 9200/730 9200/761 2210 1114 3322 3326 111X To record det earnings, rela advance refur agent.	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year holing cash with fiscal agent to payments of refunded bonds escrow	6,715.98 259,000.00 23,908.14 85.25	157,725.22 914.39 12,281.71 423.93 6,715.98 6,715.98 274,644.96 52.25
9200/710 2632 3321 3325 To record CO 2632 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record amprovided in Ar Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record dett earnings, relat advance refur agent. Reconciliation	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year hding cash with fiscal agent to payments of refunded bonds escrow	6,715.98 259,000.00 23,908.14 85.25	157,725.22 914.39 12,281.71 423.93 6,715.98 6,715.98 274,644.96 52.25 8,296.18
9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record amprovided in An Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record dete earnings, rela advance refur agent. Reconciliatio Beginning fun	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year holing cash with fiscal agent to payments of refunded bonds escrow	6,715.98 259,000.00 23,908.14 85.25	157,725.22 914.39 12,281.71 423.93 6,715.98 274,644.96 52.25
9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record amprovided in An Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/740 9200/750 92	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year hding cash with fiscal agent to payments of refunded bonds escrow	6,715.98 259,000.00 23,908.14 85.25	157,725.22 914.39 12,281.71 423.93 6,715.98 6,715.98 274,644.96 52.25 8,296.18
9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record amprovided in Ar Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refur agent. <u>Reconciliatio</u> Beginning fun Plus: CO&DS	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	6,715.98 259,000.00 23,908.14 85.25	157,725.22 914.39 12,281.71 423.93 6,715.98 274,644.96 52.25 8,296.18 13,102.49
9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record amprovided in An Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refur agent. Reconciliation Plus: CO&DS Bond int Refunde	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS P&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow in of activity in fund 210, Debt Service: d balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds	6,715.98 259,000.00 23,908.14 85.25	157,725.22 914.39 12,281.71 423.93 6,715.98 274,644.96 52.25 8,296.18 13,102.49 274,644.96
9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record amprovided in An Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/720 9200/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refur agent. Reconciliation Beginning fun Plus: CO&DS Bond int Refunde Premium	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS P&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash at service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow bt of activity in fund 210, Debt Service: d balance as provided in prior school year withheld erest (revenue on withheld MVLR)	6,715.98 259,000.00 23,908.14 85.25	157,725.22 914.39 12,281.71 423.93 6,715.98 274,644.96 52.25 8,296.18 13,102.49 274,644.96
9200/710 2632 3321 3325 To record CO 2632 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record amprovided in An Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 9200/761 2210 1114 3326 11XX To record dek earnings, rela advance refur agent. Reconciliatio Beginning fun Plus: CO&DS Bond int Refunde Premium Less:	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS B&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow or of activity in fund 210, Debt Service: d balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds	6,715.98 259,000.00 23,908.14 85.25	157,725.22 914.39 12,281.71 423.93 6,715.98 6,715.98 274,644.96 52.25 8,296.18 13,102.49 274,644.96 52.25
9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in Ar Fund 210 De Account # 9200/710 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 Boy and account # Polos: CO&DS Bond int Refunde Premium Less: Principal	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS ReDS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow m of activity in fund 210, Debt Service: d balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds I payments	6,715.98 259,000.00 23,908.14 85.25	157,725.22 914.39 12,281.71 423.93 6,715.98 274,644.96 52.25 8,296.18 13,102.49 274,644.96 52.25 - - 259,000.00
9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record amprovided in Ar Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refur agent. <u>Reconciliatio</u> Beginning fun Plus: CO&DS Bond int Refunde Premium Less: Principal Interest	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS (%DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow m of activity in fund 210, Debt Service: d balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds I payments expenditure	6,715.98 259,000.00 23,908.14 85.25	157,725.22 914.39 12,281.71 423.93 6,715.98 6,715.98 274,644.96 52.25 8,296.18 13,102.49 274,644.96 52.25 - - - 259,000.00 23,908.14
9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record amprovided in Ar Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refur agent. <u>Reconciliatio</u> Beginning fun Plus: CO&DS Bond int Refunde Premium Less: Principal Interest Dues an	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS (%DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration oounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year rding cash with fiscal agent to payments of refunded bonds escrow vin of activity in fund 210, Debt Service: d balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds I payments expenditure d fees (fees on bond interest above)	6,715.98 259,000.00 23,908.14 85.25	157,725.22 914.39 12,281.71 423.93 6,715.98 6,715.98 274,644.96 52.25 8,296.18 13,102.49 274,644.96 52.25 - - 259,000.00
9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record amprovided in Ar Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refur agent. Reconciliatio Beginning fun Plus: CO&DS Bond int Refunde Premium Less: Principal Interest : Dues an Paymen	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS (%DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow m of activity in fund 210, Debt Service: d balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds I payments expenditure	6,715.98 259,000.00 23,908.14 85.25	157,725.22 914.39 12,281.71 423.93 6,715.98 6,715.98 274,644.96 52.25 8,296.18 13,102.49 274,644.96 52.25 - - - 259,000.00 23,908.14
9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record amprovided in Ar Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refur agent. Reconciliatio Beginning fun Plus: CO&DS Bond int Refunde Premium Less: Principal Interest Dues an Paymen Dues an	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS %DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash et service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld erest (revenue on withheld MVLR) <td>6,715.98 259,000.00 23,908.14 85.25</td> <td>157,725.22 914.39 12,281.71 423.93 6,715.98 6,715.98 274,644.96 52.25 8,296.18 13,102.49 274,644.96 52.25 - - - 259,000.00 23,908.14</td>	6,715.98 259,000.00 23,908.14 85.25	157,725.22 914.39 12,281.71 423.93 6,715.98 6,715.98 274,644.96 52.25 8,296.18 13,102.49 274,644.96 52.25 - - - 259,000.00 23,908.14

Hillsborough County School District

Entries resul	Iting from bond issuance and refunding:	Debit	Credit
	pital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/891	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2015-2016 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	Description		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current re	funding for the 2015-2016 fiscal year.		
	bbt Service Advance Bond Refunding		
Account #			
<u>40000111 #</u> 1114	Description 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 8715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced	refunding for the 2015-2016 fiscal year.		
und 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable nterest for the 2015-2016 fiscal year		-
NO ACCIVEU II			
Year-end ent	tries:	Debit	Credit
	pital Projects, CO&DS		
-und 360 Ca			
Account #	Description		
<u>Account #</u> 11XX	Cash	1,305,356.30	
<u>Account #</u> 11XX 1220	Cash Due from Other Agencies	51,879.88	
Account <u>#</u> 11XX 1220 9200/730	Cash		
Account # 11XX 1220 9200/730 9200/710	Cash Due from Other Agencies Dues and Fees (Administrative expense)	51,879.88	51,879.88
Account # 11XX 1220 9200/730 9200/710 2632 3321	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed	51,879.88	1,295,052.31
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS	51,879.88	1,295,052.31
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed	51,879.88	1,295,052.31
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 2&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	51,879.88	
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 2&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	51,879.88 5,626.98	1,295,052.31 15,930.97 148,080.56
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 Fo record CC 2632 3321 3325	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 2&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	51,879.88 5,626.98	1,295,052.31 15,930.97 148,080.56
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	51,879.88 5,626.98	1,295,052.31 15,930.97
Account # 11XX 1220 1200/730 1200/710 12632 13325 To record CC 13325 150 record CC 13325 150 record PY Fund 100 Ge	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and emeral Fund	51,879.88 5,626.98	1,295,052.31 15,930.97 148,080.56
Account # 11XX 1220 1200/730 1200/710 12632 13325 Fo record CC 13321 13325 Fo record PY Fund 100 Ge Account #	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and emeral Fund Description	51,879.88 5,626.98 155,296.33	1,295,052.31 15,930.97 148,080.56
Account # 11XX 1220 1200/730 1200/710 12632 13325 150 record CC 12632 13325 150 record PY 13325 150 record PY 1500 Ge 1500 G	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and emeral Fund	51,879.88 5,626.98	1,295,052.31 15,930.97 148,080.56 7,215.77
Account # 11XX 1220 2200/730 2200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as	51,879.88 5,626.98 155,296.33	1,295,052.31 15,930.97 148,080.56 7,215.77
Account # 11XX 1220 2200/730 2200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration	51,879.88 5,626.98 155,296.33	1,295,052.31 15,930.97 148,080.56 7,215.77
Account # 11XX 1220 3200/730 3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as	51,879.88 5,626.98 155,296.33	1,295,052.31 15,930.97 148,080.56
Account # 11XX 1220 3200/730 3200/710 2632 3321 3325 Fo record CC 2632 3321 2632 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Enterest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Enterest Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	51,879.88 5,626.98 155,296.33	1,295,052.31 15,930.97 148,080.56 7,215.77
Account # 11XX 1220 1200/730 1200/710 1632 13325 Fo record CC 13325 Fo record CC 13325 Fo record PY Fund 100 Ge 1323 Fo record am 17200/310 1323 Fo record am 17200/310 1323 Fo record am 17200/310 1323 170 record am 170 rec	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal	51,879.88 5,626.98 155,296.33 117,009.15 4,880,000.00	1,295,052.31 15,930.97 148,080.56 7,215.77
Account # 1XX 220 2200/730 2200/710 2321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 200/710 200/720	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Revenues - Unavailable , CO&DS disbursements, and Deferred Revenues - Unavailable , CO&DS disbursements, and Deferred Revenues - Unavailable , CO&DS disbursements, and Deferred Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest	51,879.88 5,626.98 155,296.33 117,009.15 4,880,000.00 1,398,138.32	1,295,052.31 15,930.97 148,080.56 7,215.77
Account # 1XX 220 2200/730 2200/730 2200/710 2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 2200/710 2200/720 2200/730	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	51,879.88 5,626.98 155,296.33 117,009.15 4,880,000.00	1,295,052.31 15,930.97 148,080.56 7,215.77
Account # 11XX 1220 3200/730 3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/720 3200/730 3200/730 3200/730	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Revenues - Unavailable , CO&DS disbursements, and Deferred Revenues - Unavailable , CO&DS disbursements, and Deferred Revenues - Unavailable , CO&DS disbursements, and Deferred Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest	51,879.88 5,626.98 155,296.33 117,009.15 4,880,000.00 1,398,138.32	1,295,052.31 15,930.97 148,080.56 7,215.77
Account # 11XX 1220 3200/730 3200/710 2632 3321 3325 To record CC 2632 3321 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/730 3200/761 3210 1114	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration roounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. etb Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	51,879.88 5,626.98 155,296.33 117,009.15 4,880,000.00 1,398,138.32	1,295,052.31 15,930.97 148,080.56 7,215.77 117,009.15
Account # 11XX 1220 3200/730 3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/761 3210 3220 3200/761 3221	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS B&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	51,879.88 5,626.98 155,296.33 117,009.15 4,880,000.00 1,398,138.32	1,295,052.31 15,930.97 148,080.56 7,215.77 117,009.15
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/761 9200/761 9200/761 9210 1114 3322 3326	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration roounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. etb Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	51,879.88 5,626.98 155,296.33 117,009.15 4,880,000.00 1,398,138.32	1,295,052.31 15,930.97 148,080.56 7,215.77 117,009.15 6,105,944.37 1,161.53
Account # 11XX 1220 1200/730 1200/730 1200/710 12632 13325 Fo record CC 13325 Fo record CC 13325 Fo record PY Fund 100 Ge 1323 Fo record am provided in A Fund 210 De 1320/710 120/710	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Hourts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Energiation Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	51,879.88 5,626.98 155,296.33 117,009.15 4,880,000.00 1,398,138.32	1,295,052.31 15,930.97 148,080.56 7,215.77 117,009.15 6,105,944.37 1,161.53
Account # 11XX 1220 3200/730 3200/710 3323 To record CC 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/761 3210 1114 3322 3326 11XX To record det	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	51,879.88 5,626.98 155,296.33 117,009.15 4,880,000.00 1,398,138.32	1,295,052.31 15,930.97 148,080.56 7,215.77 117,009.15
Account # 11XX 1220 3200/730 3200/730 3200/710 2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 200/710 3200/761 3200/761 3200/761 3200/761 3200/761 3210 3200/761 3210 3200/761 3220 3200/761 3220 3200/761 3210 3220/761 3220 3200/761 321 3226 11XX To record def carnings, rela advance refut	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	51,879.88 5,626.98 155,296.33 117,009.15 4,880,000.00 1,398,138.32	1,295,052.31 15,930.97 148,080.56 7,215.77 117,009.15 6,105,944.37 1,161.53
Account # 11XX 1220 3200/730 3200/710 2632 3321 3325 To record CC 2632 2632 2632 2632 2632 2632 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2000/730 3200/761 2210 3200/761 320 3200/761 320 3200/761 300/761	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&B disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration roounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year	51,879.88 5,626.98 155,296.33 117,009.15 4,880,000.00 1,398,138.32	1,295,052.31 15,930.97 148,080.56 7,215.77 117,009.15 6,105,944.37 1,161.53
Account # 11XX 1220 1200/730 1200/730 1200/710 12632 13325 Fo record CC 12632 13325 Fo record PY Fund 100 Ge 13325 Fo record PY Fund 100 Ge 13323 Fo record am 1200/310 1323 Fo record am 1200/310 1323 Fo record am 1200/710 1200/720 1200/720 1200/761 1210 1114 1322 13326 1114 1322 1200/761 1210 1114 1322 13326 1114 1322 13326 1114 1322 13326 1114 1322 1114 1322 1326 1114 1322 1326 1114 1322 1326 1114 1322 1326 1114 1322 1326 1114 1322 1114 1124 112	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&B disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration roounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year	51,879.88 5,626.98 155,296.33 117,009.15 4,880,000.00 1,398,138.32	1,295,052.31 15,930.97 148,080.56 7,215.77 117,009.15 6,105,944.37 1,161.53
Account # 11XX 1220 3200/730 3200/730 3200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/720 3200/761 2210 1114 3322 3326 Fo record det 3327 Fo record det 3328 Fo record det 3328 Fo record det 3329 3320 70 record det 3329 3320 70 record det 3326 3320 70 record det 3326 70 record det 300 record det	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration roounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	51,879.88 5,626.98 155,296.33 117,009.15 4,880,000.00 1,398,138.32	1,295,052.31 15,930.97 148,080.56 7,215.77 117,009.15 6,105,944.37 1,161.53
Account # 11XX 1220 3200/730 3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am brovided in A Fund 210 De Account # 3200/710 3200/710 3200/720 3200/761 2210 1114 3322 3326 11XX To record det aarnings, rela advance refut agent. Reconciliatic Beginning fur Plus:	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rtick XII, Section 9, Subsection (d) of the Florida Constitution. ebstervice, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash Vith Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash vith Fiscal agent to payments of refunded bonds escrow Accrued Interest payments, MVLR withheld for debt	51,879.88 5,626.98 155,296.33 117,009.15 4,880,000.00 1,398,138.32	1,295,052.31 15,930.97 148,080.56 7,215.77 117,009.15 6,105,944.37 1,161.53 172,927.76
Account # 11XX 1220 3200/730 3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3233 To record am provided in A Fund 210 De Account # 200/710 3200/761 3000/761 3000/76	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment tade fees, reversal of accrued interest, and transfer of prior year	51,879.88 5,626.98 155,296.33 117,009.15 4,880,000.00 1,398,138.32	1,295,052.31 15,930.97 148,080.56 7,215.77 117,009.15 6,105,944.37 1,161.53 172,927.76 730,393.35 6,105,944.37
Account # 11XX 1220 3200/730 3200/710 2632 3321 3325 To record CC 2632 2632 2632 2632 2632 2632 2632 2632 2632 2632 2632 3321 To record PY Fund 100 Ge Account # 7200/310 3233 To record am provided in A Fund 210 De Account # 2200/730 3200/761 2210 3200/761 300/761	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounus withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. tbt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded b	51,879.88 5,626.98 155,296.33 117,009.15 4,880,000.00 1,398,138.32	1,295,052.31 15,930.97 148,080.56 7,215.77 117,009.15 6,105,944.37 1,161.53 172,927.76
Account # 11XX 1220 3200/730 3200/730 3200/710 2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/730 3200/761 2210 1114 3322 3326 11XX To record det advance refut advance	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment tade fees, reversal of accrued interest, and transfer of prior year	51,879.88 5,626.98 155,296.33 117,009.15 4,880,000.00 1,398,138.32	1,295,052.31 15,930.97 148,080.56 7,215.77 117,009.15 6,105,944.37 1,161.53 172,927.76 730,393.35 6,105,944.37
Account # 11XX 1220 3200/730 3200/710 2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am brovided in A Fund 210 De Account # 3200/710 3200/720 3200/720 3200/761 2210 1114 3322 3326 To record det 3327 To record det 3328 To record det 3328 To record det 3328 To record det 3329 Co record det 3329 Co record det 3326 Co record det 3326 Co record det 3326 Co record det 3326 Co record det 3326 Co record det 3327 Co record det 3328 Co record det Co RDS Bond int Refunde Premiun Less:	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accured Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	51,879.88 5,626.98 155,296.33 117,009.15 4,880,000.00 1,398,138.32	1,295,052.31 15,930.97 148,080.56 7,215.77 117,009.15 6,105,944.37 1,161.53 172,927.76 730,393.35 6,105,944.37
Account # 11XX 1220 3200/730 3200/730 3200/710 2632 3321 3325 Fo record CC 2632 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am brovided in A Fund 210 De Account # 4200/710 3200/761 2210 1114 3326 3200/761 2210 1114 3322 3326 1114 3322 3320 Fo record det acdvance refut advance refut advance refut advance refut advance refut Beginning fur Plus: CO&DS Bond int Refunde Premiun Less: Principa	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CQ&DS Distributed Interest on Undistributed CO&DS D&Deferred Revenues - Unavailable - Prior Year CQ&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest CQ&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash Det service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds e	51,879.88 5,626.98 155,296.33 117,009.15 4,880,000.00 1,398,138.32	1,295,052.31 15,930.97 148,080.56 7,215.77 117,009.15 6,105,944.37 1,161.53 172,927.76 730,393.35 6,105,944.37 1,161.53 - 4,880,000.00
Account # 11XX 1220 3200/730 3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am brovided in A Fund 210 De Account # 3200/710 3200/720 3200/761 3210 1114 3322 3200/761 2210 1114 3322 3200/761 2210 1114 3322 3200/761 2210 1114 3322 3200/761 2210 1114 3322 3200/761 2210 1114 3322 3200/761 2210 1114 3322 3200/761 2210 1114 3322 3200/761 2210 1114 3322 3200/761 2210 1114 3322 3200/761 2200/761 2210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 322 320 320 320 320 320 320 320	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration wounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld teres	51,879.88 5,626.98 155,296.33 117,009.15 4,880,000.00 1,398,138.32	1,295,052.31 15,930.97 148,080.56 7,215.77 117,009.15 6,105,944.37 1,161.53 172,927.76 730,393.35 6,105,944.37 1,161.53 - 4,880,000.00 1,398,138.32
Account # 11XX 1220 3200/730 3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 200/710 3200/761 2210 3200/761 2210 3200/761 2210 3200/761 2210 3200/761 2210 3200/761 2210 3200/761 2210 3200/761 2210 3200/761 2210 3200/761 2210 3200/761 2210 3200/761 2210 3200/761 2210 3200/761 2210 3200/761 2200/730 3200/761 2210 3200/761 3200/761 2210 3200/761 300/761 30	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 28DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings CASH CASDS Withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fi	51,879.88 5,626.98 155,296.33 117,009.15 4,880,000.00 1,398,138.32	1,295,052.31 15,930.97 148,080.56 7,215.77 117,009.15 6,105,944.37 1,161.53 172,927.76 730,393.35 6,105,944.37 1,161.53 - 4,880,000.00
Account # 11XX 1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 7200/710 9200/710 9200/710 9200/761 9200/7	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration wounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld teres	51,879.88 5,626.98 155,296.33 117,009.15 4,880,000.00 1,398,138.32	1,295,052.31 15,930.97 148,080.56 7,215.77 117,009.15 6,105,944.37 1,161.53 172,927.76 730,393.35 6,105,944.37 1,161.53 - 4,880,000.00 1,398,138.32
Account # 11XX 1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/70 9200/70 9200/70 9200/70 9200/70 9200/70 9200/70 9200/70 9200/70 9200/	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as nticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash Das Sinking Fund Earnings Cash Data Extrice payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transter of prior y	51,879.88 5,626.98 155,296.33 117,009.15 4,880,000.00 1,398,138.32	1,295,052.31 15,930.97 148,080.56 7,215.77 117,009.15 6,105,944.37 1,161.53 172,927.76 730,393.35 6,105,944.37 1,161.53 - 4,880,000.00 1,398,138.32

Holmes County School District

Entries resu	ting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/891	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2015-2016 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	Description		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9200/730	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
la ourrant ra	funding for the 2015 2016 field year		
	funding for the 2015-2016 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114 9200/730	Cash with Fiscal/Service Agents 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 2210	Premium on Sale of Refunding Bonds		-
210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced	refunding for the 2015-2016 fiscal year.		
	bt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2015-2016 fiscal year		
Year-end ent	ries:	Debit	Credit
			<u></u>
	pital Projects, CO&DS		
<u>Account #</u> 11XX	<u>Description</u> Cash	32,750.75	
1220	Due from Other Agencies	756.62	
9200/730	Dues and Fees (Administrative expense)	82.07	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		756.62
0004			22 600 17
	CO&DS Distributed Interest on Undistributed CO&DS		
3325	CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees.		
	Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees.	1	
3325 Fo record CC 2632	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	4,180.49	232.35
3325 Fo record CC 2632 3321	Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees.	4,180.49	232.35 4,072.77
3325 Fo record CC 2632 3321 3325	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	4,180.49	232.35 4,072.77
3325 Fo record CC 2632 3321 3325 Fo record PY	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	4,180.49	232.35 4,072.77
3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund	4,180.49	232.35 4,072.77
3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account #	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	4,180.49 1,706.49	232.35 4,072.77
3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration		232.35 4,072.77 107.72
3325 Го record CC 2632 3321 3325 Го record PY Fund 100 Ge Account # 7200/310 3323 Го record am	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as		232.35 4,072.77 107.72
3325 Го record CC 2632 3321 3325 Го record PY Fund 100 Ge Account # 7200/310 3323 Го record am	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration		232.35 4,072.77 107.72
3325 Fo record CC 2632 3321 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as		232.35 4,072.77 107.72
3325 Fo record CC 2632 3321 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account #	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description	1,706.49	232.35 4,072.77 107.72
3325 Fo record CC 2632 3321 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 2000/710	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal	1,706.49	232.35 4,072.77 107.72
3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am porvided in A Fund 210 De Account # 3200/710 9200/720	Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest	1,706.49 60,000.00 21,000.00	232.35 4,072.77 107.72
3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/730	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	1,706.49	232.35 4,072.77 107.72
3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/730 3200/761	Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest	1,706.49 60,000.00 21,000.00 24.66	232.35 4,072.77 107.72
3325 To record CC 2632 3321 3325 To record PY <u>Fund 100 Ge</u> <u>Account #</u> 7200/310 3323 To record am provided in A <u>Fund 210 De</u> <u>Account #</u> 3200/710 3200/720 3200/761 2210 1114	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Entry Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	1,706.49 60,000.00 21,000.00 24.66	232.35 4,072.77 107.72 1,706.49
3325 To record CC 2632 3321 To record PY Fund 100 Ge Account # 7200/310 3323 To record am brovided in A Fund 210 De Account # 3200/710 3200/720 3200/720 3200/761 3210 1114 3322	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	1,706.49 60,000.00 21,000.00 24.66	232.35 4,072.77 107.72 1,706.49 79,459.04
3325 To record CC 2632 3321 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/761 2200/730 3200/761 2210 1114 3322 3326	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	1,706.49 60,000.00 21,000.00 24.66	232.35 4,072.77 107.72 1,706.49 79,459.04 15.12
3325 To record CC 2632 3321 3325 To record PY <u>Fund 100 Ge</u> <u>Account #</u> 7200/310 3323 To record am provided in A <u>Fund 210 De</u> <u>Account #</u> 3200/710 3200/720 3200/720 3200/761 2210 1114 3322 3326 11XX	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	1,706.49 60,000.00 21,000.00 24.66	232.35 4,072.77 107.72 1,706.49 79,459.04 15.12
3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/761 2210 1114 3322 3326 11XX To record del	Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	1,706.49 60,000.00 21,000.00 24.66	232.35 4,072.77 107.72 1,706.49 79,459.04 15.12
3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3233 To record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/720 3200/730 3200/761 2210 1114 3322 3326 111X To record del parnings, relationed and the second del	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	1,706.49 60,000.00 21,000.00 24.66	232.35 4,072.77 107.72 1,706.49 79,459.04 15.12
3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3233 To record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/720 3200/761 2210 1114 3322 3326 11XX To record del particular Fo record del Fo record del Fo	Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year	1,706.49 60,000.00 21,000.00 24.66	232.35 4,072.77 107.72 1,706.49 79,459.04 15.12
3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/710 9200/761 9200/76	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year moting cash with fiscal agent to payments of refunded bonds escrow	1,706.49 60,000.00 21,000.00 24.66	232.35 4,072.77 107.72 1,706.49 79,459.04 15.12
3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/720 3200/720 3200/730 3200/761 2210 1114 3322 3326 50 record del 3326 11XX To record del 3326 11XX Fo record del 3326 11XX	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	1,706.49 60,000.00 21,000.00 24.66	232.35 4,072.77 107.72 1,706.49 79,459.04 15.12 1,550.50
3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/720 3200/720 3200/730 3200/761 2210 1114 3322 3326 50 record del 3326 11XX To record del 3326 11XX Fo record del 3326 11XX	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year moting cash with fiscal agent to payments of refunded bonds escrow	1,706.49 60,000.00 21,000.00 24.66	232.35 4,072.77 107.72 1,706.49 79,459.04 15.12 1,550.50
3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/720 3200/761 2210 1114 3322 3326 320 70 70 70 70 70 70 70 70 70 7	Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow bt of activity in fund 210, Debt Service: Indealance as provided in prior school year withheld	1,706.49 60,000.00 21,000.00 24.66	232.35 4,072.77 107.72 1,706.49 79,459.04 15.12 1,550.50 10,584.15 79,459.04
3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3233 To record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/720 3200/720 3200/761 2210 1114 3322 3326 11XX To record del parnings, relation 3200/761 2210 1114 3322 3326 11XX To record del parnings, relation 3200/761 2210 1114 3322 3326 11XX To record del parnings, relation 3200/761 2210 1114 3322 3326 11XX To record del parning fur Plus: CO&DS Bond int	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Description Description Description Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destr	1,706.49 60,000.00 21,000.00 24.66	232.35 4,072.77 107.72 1,706.49 79,459.04 15.12 1,550.50 10,584.15 79,459.04
3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3233 To record am provided in A Fund 210 De Account # 2200/710 3200/761 3000/761 3000/76	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment tied fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow bit of activity in fund 210, Debt Service: withheld terest (revenue on withheld MVLR) ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds	1,706.49 60,000.00 21,000.00 24.66	232.35 4,072.77 107.72 1,706.49 79,459.04 15.12 1,550.50 10,584.15 79,459.04
3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/710 3200/761 3000/761 3000/76	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Description Description Description Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destription Destr	1,706.49 60,000.00 21,000.00 24.66	232.35 4,072.77 107.72 1,706.49 79,459.04 15.12 1,550.50 10,584.15 79,459.04
3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/720 3200/720 3200/730 3200/761 2210 1114 3322 3326 11XX To record del asarnings, rela advance refu agent. Reconciliatio Seginning fur Plus: CO&DS Bond ini Refunde Premiun Less:	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment tied fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow bit of activity in fund 210, Debt Service: withheld terest (revenue on withheld MVLR) ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds	1,706.49 60,000.00 21,000.00 24.66	232.35 4,072.77 107.72 1,706.49 79,459.04 15.12 1,550.50 10,584.15 79,459.04 15.12
3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/761 9200/76	Interest on Undistributed CO&DS ABDS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment the fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow bn of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds	1,706.49 60,000.00 21,000.00 24.66	232.35 4,072.77 107.72 1,706.49 79,459.04 15.12 1,550.50 10,584.15 79,459.04 15.12 - - - -
3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/720 3200/761 2210 1114 3322 3326 1114 322 3326 1114 322 3326 1114 322 3326 1114 322 3326 1114 322 326 1114 327 326 1114 327 326 1114 327 1114 327 1114 327 1114 327 1114 327 1114 327 1114 327 1114 328 1114 328 1114 328 1114 328 1114 328 1114 328 1114 328 1114 328 1114 328 1114 328 1114 328 1114 1114 328 1114 1114 328 1114 114	Interest on Undistributed CO&DS	1,706.49 60,000.00 21,000.00 24.66	232.35 4,072.77 107.72 1,706.49 79,459.04 15.12 1,550.50 10,584.15 79,459.04 15.12 - - 60,000.00 21,000.00
3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 200/710 3200/761 2210 300 700 700 700 700 700 700 700 700 70	Interest on Undistributed CO&DS %DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow model free trevenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments expenditure di fees (fees on bond interest above) ts to refunded bonds escrow agent	1,706.49 60,000.00 21,000.00 24.66	32,600.47 232.35 4,072.77 107.72 1,706.49 1,706.49 79,459.04 15.12 1,550.50 10,584.15 79,459.04 15.12 - - - - - - - - - - - - - - - - - - -
3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3233 To record am provided in A Fund 210 De Account # 2200/710 3200/761 2210 3200/761 2210 3200/761 2210 3200/761 2210 3200/761 2210 3200/761 2210 3200/761 2210 3200/761 2210 3200/761 2210 3200/761 2210 3200/761 2210 3200/761 2200 200/730 3200/761 2210 3200/761 2200 200/730 3200/761 2210 3200/761 2200 3200/761 2200 200/730 3200/761 2200 200/730 3200/761 2210 3200/761 2200 200/730 3200/761 2210 3200/761 2200 200/750 3200/761 2200 200/750 3200/761 2210 1114 3322 3326 111X To record del parning fur Plus: CO&DS Bond inl Refunde Premiun Less: Principa Interest Dues ar Paymen Dues ar	Interest on Undistributed CO&DS	1,706.49 60,000.00 21,000.00 24.66	232.35 4,072.77 107.72 1,706.49 79,459.04 15.12 1,550.50 10,584.15 79,459.04 15.12 - - - - -

Indian River County School District

	Indian River County School District		
Entries resul	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9200/730	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2015-2016 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account <u>#</u> 9299/790	Description Miscellaneous - Principal/Interest- Current Refunding		
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 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current re	funding for the 2015-2016 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) 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)		-
No advanced	refunding for the 2015-2016 fiscal year.		
	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued ir	nterest for the 2015-2016 fiscal year		
Year-end ent	tries:	Debit	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
	Cash	112,970.70	
11XX		112,370.70	
1220	Due from Other Agencies	4,480.47	
1220 9200/730	Dues and Fees (Administrative expense)		
1220 9200/730 9200/710	-	4,480.47	4.480.47
1220 9200/730 9200/710 2632	Dues and Fees (Administrative expense) Interest	4,480.47	
1220 9200/730 9200/710 2632 3321 3325	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS	4,480.47	112,080.82
1220 9200/730 9200/710 2632 3321 3325	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed	4,480.47	112,080.82
1220 9200/730 9200/710 2632 3321 3325	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS	4,480.47	112,080.82
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	4,480.47 485.96	112,080.82 1,375.84 14,625.52
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	4,480.47 485.96	112,080.82 1,375.84 14,625.52
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and	4,480.47 485.96	112,080.82 1,375.84 14,625.52
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund	4,480.47 485.96	112,080.82 1,375.84 14,625.52
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account #	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and emeral Fund Description	4,480.47 485.96 15,271.55	112,080.82 1,375.84 14,625.52
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund	4,480.47 485.96	112,080.82 1,375.84 14,625.52 646.03
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Eneral Fund Description Professional and Technical Services	4,480.47 485.96 15,271.55	112,080.82 1,375.84 14,625.52 646.03
1220 3200/730 3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	4,480.47 485.96 15,271.55	112,080.82 1,375.84 14,625.52 646.03
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Enterest Revenues - Unavailable, CO&DS disbursements, and Enterest Fund Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as	4,480.47 485.96 15,271.55	4,480.47 112,080.82 1,375.84 14,625.52 646.03
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Eb Service, SBE/COBI Bonds Description	4,480.47 485.96 15,271.55	112,080.82 1,375.84 14,625.52 646.03
1220 3200/730 3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Enterest Fund Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Ebscription Redemption of Principal	4,480.47 485.96 15,271.55 10,105.20 344,000.00	112,080.82 1,375.84 14,625.52 646.03
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration wounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest	4,480.47 485.96 15,271.55 10,105.20 344,000.00 213,432.50	112,080.82 1,375.84 14,625.52 646.03
1220 3200/730 3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/730	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Enterest Fund Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Ebscription Redemption of Principal	4,480.47 485.96 15,271.55 10,105.20 344,000.00	112,080.82 1,375.84 14,625.52 646.03
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration wounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	4,480.47 485.96 15,271.55 10,105.20 344,000.00 213,432.50 171.19	112,080.82 1,375.84 14,625.52 646.03
1220 3200/730 3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am brovided in A Fund 210 De Account # 3200/710 3200/720 3200/761 2210 1114	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Enterest Fund Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	4,480.47 485.96 15,271.55 10,105.20 344,000.00 213,432.50 171.19	112,080.82 1,375.84 14,625.52 646.03 10,105.20
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 9210 1114 3322	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Nouts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Eb Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	4,480.47 485.96 15,271.55 10,105.20 344,000.00 213,432.50 171.19	112,080.82 1,375.84 14,625.52 646.03 10,105.20
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Enterest Fund Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	4,480.47 485.96 15,271.55 10,105.20 344,000.00 213,432.50 171.19	112,080.82 1,375.84 14,625.52 646.03 10,105.20
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9200/761 9210 1114 3322 3326 111X	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Entered Fund Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Eb Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	4,480.47 485.96 15,271.55 10,105.20 344,000.00 213,432.50 171.19	112,080.82 1,375.84 14,625.52 646.03 10,105.20
1220 3200/730 3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/730 3200/761 2210 1114 3322 3326 11XX To record del account del 3325 To record del 3326 11XX	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Ebscription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment tde fees, reversal of accrued interest, and transfer of prior year	4,480.47 485.96 15,271.55 10,105.20 344,000.00 213,432.50 171.19	112,080.82 1,375.84 14,625.52 646.03 10,105.20
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refut	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Eb Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	4,480.47 485.96 15,271.55 10,105.20 344,000.00 213,432.50 171.19	112,080.82 1,375.84 14,625.52 646.03 10,105.20
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refut	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Ebscription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment tde fees, reversal of accrued interest, and transfer of prior year	4,480.47 485.96 15,271.55 10,105.20 344,000.00 213,432.50 171.19	112,080.82 1,375.84 14,625.52 646.03 10,105.20
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/761 2210 1114 3322 3326 1114 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 1114 3326 1114 1114 3326 1114 1114 3326 1114 1114 3326 1114 1114 3326 1114 1114 3326 1114 1114 3326 1114 1114 3326 1114 1114 1114 3326 1114 1114 3326 1114 1114 3326 1114	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Ebscription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment tde fees, reversal of accrued interest, and transfer of prior year	4,480.47 485.96 15,271.55 10,105.20 344,000.00 213,432.50 171.19	112,080.82 1,375.84 14,625.52 646.03 10,105.20
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/710 9200/720 9200/761 2210 1114 3322 3326 111X To record def earnings, rela advance refut advance refut agent. Reconciliatic Beginning fur	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration roturts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow	4,480.47 485.96 15,271.55 10,105.20 344,000.00 213,432.50 171.19	112,080.82 1,375.84 14,625.52 646.03 10,105.20
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 920	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. buscription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	4,480.47 485.96 15,271.55 10,105.20 344,000.00 213,432.50 171.19	112,080.82 1,375.84 14,625.52 646.03 10,105.20 551,493.98 104.91 6,004.80
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 9210 1114 3322 3326 11XX To record det earnings, rela advance refuu agent. Reconciliatic Beginning fur Plus: CO&DS	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 2&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 7 Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	4,480.47 485.96 15,271.55 10,105.20 344,000.00 213,432.50 171.19	112,080.82 1,375.84 14,625.52 646.03 10,105.20 551,493.98 104.91 6,004.80
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/710 9200/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Refunding Evolution Set Service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow monder as provided in prior school year withheld terest (revenue on withheld MVLR) ed bond proceeds	4,480.47 485.96 15,271.55 10,105.20 344,000.00 213,432.50 171.19	112,080.82 1,375.84 14,625.52 646.03 10,105.20 551,493.98 104.91 6,004.80
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/720 9200/720 9200/761 2210 1114 3322 3326 111XX To record det earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde Premiun	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ited fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow muthed balance as provided in prior school year withheld terest (revenue on withheld MVLR)	4,480.47 485.96 15,271.55 10,105.20 344,000.00 213,432.50 171.19	112,080.82 1,375.84 14,625.52 646.03 10,105.20 551,493.98 104.91 6,004.80
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 1114 3322 3320 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 322 3326 1114 322 3326 1114 322 3326 1114 322 3326 1114 322 3326 1114 322 3326 1114 322 3326 1114 322 3326 1114 322 3326 1114 322 3326 1114 322 3326 1114 112X 10 10 10 10 10 10 10 10 10 10	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration oounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year ending cash with fiscal agent to payments of refunded bonds escrow	4,480.47 485.96 15,271.55 10,105.20 344,000.00 213,432.50 171.19	112,080.82 1,375.84 14,625.52 646.03 10,105.20 10,105.20 551,493.98 104.91 6,004.80 107,294.57 551,493.98 104.91
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/710 9200/720 9200/710 9200/720 9200/710 9200/720 9200/710 9200/720 920	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deterred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow con of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds	4,480.47 485.96 15,271.55 10,105.20 344,000.00 213,432.50 171.19	112,080.82 1,375.84 14,625.52 646.03 10,105.20 10,105.20 551,493.98 104.91 6,004.80 107,294.57 551,493.98 104.91 - 344,000.00
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 8000/761 800	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration oounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year ending cash with fiscal agent to payments of refunded bonds escrow	4,480.47 485.96 15,271.55 10,105.20 344,000.00 213,432.50 171.19	112,080.82 1,375.84 14,625.52 646.03 10,105.20 10,105.20 551,493.98 104.91 6,004.80 107,294.57 551,493.98 104.91
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 920	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration oounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment teted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments expenditure di fees (fees on bond interest above) ts to refunded bonds escrow agent	4,480.47 485.96 15,271.55 10,105.20 344,000.00 213,432.50 171.19	112,080.82 1,375.84 14,625.52 646.03 10,105.20 10,105.20 551,493.98 104.91 6,004.80 107,294.57 551,493.98 104.91 - 344,000.00 213,432.50
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/720 9200/710 9200/761 2210 1114 3322 3326 11XX To record det advance refur agent. Reconciliation Beginning fur Plus: CO&DS Bond int Refunde Premiun Less: Principa Interest Dues an Paymen Dues an	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 26DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 7 Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments expenditure id fees on bond interest above) ts to refunded bonds (admin and underwriter fees)	4,480.47 485.96 15,271.55 10,105.20 344,000.00 213,432.50 171.19	112,080.82 1,375.84 14,625.52 646.03 10,105.20 10,105.20 551,493.98 104.91 6,004.80 107,294.57 551,493.98 104.91 - 344,000.00 213,432.50
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/720 9200/710 9200/761 2210 1114 3322 3326 11XX To record det advance refur agent. Reconciliation Beginning fur Plus: CO&DS Bond int Refunde Premiun Less: Principa Interest Dues an Paymen Dues an	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration ioounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow no of activity in fund 210, Debt Service: d balance as provided in prior school year withheld terest (revenue on withheld MVLR) do bond proceeds in on refunded bonds I payments expenditure di fees on refunded bonds (admin and underwriter fees) to on refunded bonds (admin and underwriter fees) t on refunded bonds	4,480.47 485.96 15,271.55 10,105.20 344,000.00 213,432.50 171.19	112,080.82 1,375.84 14,625.52 646.03 10,105.20 10,105.20 551,493.98 104.91 6,004.80 107,294.57 551,493.98 104.91 - 344,000.00 213,432.50

Jackson County School District

Entries resul	Iting from bond issuance and refunding:	Debit	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791 No now mon	Premium on Sale of Bonds		-
	ey bond issues for the 2015-2016 fiscal year.		
	bt Service Current Bond Refunding		
<u>Account #</u> 9299/790	<u>Description</u> Miscellaneous - Principal/Interest- Current Refunding	_	
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 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current re	funding for the 2015-2016 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9200/730 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)		-
No advanced	refunding for the 2015-2016 fiscal year.		
	bt Service, SBE/COBI Bonds		
<u>Account #</u> 11XX	Description Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2015-2016 fiscal year		
Year-end ent	ries:	Debit	Credit
	pital Projects, CO&DS		<u></u>
<u>Account #</u> 11XX	<u>Description</u> Cash	67,010.81	
1220	Due from Other Agencies	1,927.57	
000/700	Dues and Fees (Administrative expense)	209.07	
9200/730		209.07	
9200/710	Interest	209.07	4 007 57
9200/710 2632	Interest Deferred Revenues - Unavailable	209.07	
9200/710 2632 3321	Interest	209.07	66,627.97
9200/710 2632 3321 3325	Interest Deferred Revenues - Unavailable CO&DS Distributed	209.07	66,627.97
9200/710 2632 3321 3325 To record CC	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees.		66,627.97
9200/710 2632 3321 3325 To record CC 2632	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	9,460.40	66,627.97 591.91
9200/710 2632 3321 3325 Fo record CC 2632 3321	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees.		66,627.97 591.91 9,185.98
9200/710 2632 3321 3325 Fo record CC 2632 3321 3325	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed		66,627.97 591.91 9,185.98
9200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and		66,627.97 591.91 9,185.98
9200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and		66,627.97 591.91 9,185.98
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS		66,627.97 591.91 9,185.98 274.42
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed Services CO&DS Withheld for Administration	9,460.40	66,627.97 591.91 9,185.98 274.42
9200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as	9,460.40	66,627.97 591.91 9,185.98 274.42
9200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	9,460.40	66,627.97 591.91 9,185.98 274.42
9200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds	9,460.40	66,627.97 591.91 9,185.98 274.42
9200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account #	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description	9,460.40 4,347.42	66,627.97 591.91 9,185.98 274.42
9200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 9200/710	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBE/COBI Bonds Description Redemption of Principal	9,460.40 4,347.42 179,000.00	66,627.97 591.91 9,185.98 274.42
9200/710 2632 3321 3325 Fo record CC 2632 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 9200/710 9200/720	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description	9,460.40 4,347.42	66,627.97 591.91 9,185.98 274.42
9200/710 2632 3321 3325 Fo record CC 2632 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 200/710 3200/710 3200/730 3200/761	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	9,460.40 4,347.42 179,000.00 33,523.98	66,627.97 591.91 9,185.98 274.42
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	9,460.40 4,347.42 179,000.00 33,523.98 63.83	66,627.97 591.91 9,185.98 274.42
9200/710 2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 9200/720 9200/730 9200/761 2210 1114	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	9,460.40 4,347.42 179,000.00 33,523.98 63.83	66,627.97 591.91 9,185.98 274.42 4,347.42
9200/710 2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 9200/761 9210 1114 3322	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	9,460.40 4,347.42 179,000.00 33,523.98 63.83	66,627.97 591.91 9,185.98 274.42 4,347.42
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	9,460.40 4,347.42 179,000.00 33,523.98 63.83	66,627.97 591.91 9,185.98 274.42 4,347.42 205,623.44 39.12
9200/710 2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 9200/761 9200/761 9200/761 92210 1114 3322 3326 11XX	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	9,460.40 4,347.42 179,000.00 33,523.98 63.83	66,627.97 591.91 9,185.98 274.42 4,347.42 205,623.44 39.12
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 1322 3326 111X To record del parnings, relations Parnings, relations Parni	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Det service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year	9,460.40 4,347.42 179,000.00 33,523.98 63.83	66,627.97 591.91 9,185.98 274.42 4,347.42 205,623.44 39.12
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refut	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	9,460.40 4,347.42 179,000.00 33,523.98 63.83	66,627.97 591.91 9,185.98 274.42 4,347.42 205,623.44 39.12
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refut	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Det service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year	9,460.40 4,347.42 179,000.00 33,523.98 63.83	66,627.97 591.91 9,185.98 274.42 4,347.42 205,623.44 39.12
9200/710 2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/761 2210 1114 3322 3200/761 2210 1114 3322 To record del aarnings, rela advance refua agent.	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Det service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year	9,460.40 4,347.42 179,000.00 33,523.98 63.83	66,627.97 591.91 9,185.98 274.42 4,347.42 205,623.44 39.12
2200/710 2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/761 3200/761 3200/761 32210 1114 3322 3326 111X To record del earnings, rela advance refui advance refui agent. Reconciliatio Beginning fur	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment the fees, reversal of accrued interest, and transfer of prior year holing cash with fiscal agent to payments of refunded bonds escrow	9,460.40 4,347.42 179,000.00 33,523.98 63.83	66,627.97 591.91 9,185.98 274.42 4,347.42 205,623.44 39.12 6,925.25
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/720 3200/761 32200 1114 3322 3326 11XX To record del aarnings, rela advance refua agent. Reconciliatic Beginning fur Plus:	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment tted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	9,460.40 4,347.42 179,000.00 33,523.98 63.83	66,627.97 591.91 9,185.98 274.42 4,347.42 205,623.44 39.12 6,925.25
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld withheld	9,460.40 4,347.42 179,000.00 33,523.98 63.83	66,627.97 591.91 9,185.98 274.42 4,347.42 205,623.44 39.12 6,925.25 18,142.32 205,623.44
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record CY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/720 3200/730 3200/730 3200/710 3200/710 3200/710 3200/710 3200/710 3200/710 3200/720 3200/730 3200/710 3200/710 3200/710 3200/720 3200/730 3200/710 3200/710 3200/720 3200/710 3200/720 3200/730 3200/761 2210 1114 3322 3326 1114 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 326 326 326 326 326 326 32	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment tted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	9,460.40 4,347.42 179,000.00 33,523.98 63.83	66,627.97 591.91 9,185.98 274.42 4,347.42 205,623.44 39.12 6,925.25 18,142.32 205,623.44
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refut agent. Reconciliation Beginning fur Plus: CO&DS Bond int Refunded	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS	9,460.40 4,347.42 179,000.00 33,523.98 63.83	66,627.97 591.91 9,185.98 274.42 4,347.42 205,623.44 39.12 6,925.25 18,142.32 205,623.44
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 7200/710 9200/720 9200/710 9200/720 9200/751 9200/	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deterred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - O&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash at service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds	9,460.40 4,347.42 179,000.00 33,523.98 63.83	66,627.97 591.91 9,185.98 274.42 4,347.42 205,623.44 39.12 6,925.25 18,142.32 205,623.44 39.12 -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 300/710 3	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS ABDS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment teted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds I payments	9,460.40 4,347.42 179,000.00 33,523.98 63.83	66,627.97 591.91 9,185.98 274.42 4,347.42 205,623.44 39.12 6,925.25 18,142.32 205,623.44 39.12 - 18,142.32
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 9200/720 9200/720 9200/730 9200/761 2210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 Bogon, rela advance refut agent. Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde Premium Less: Principa Interest	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS B&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for debt service, investment thed fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds I payments expenditure	9,460.40 4,347.42 179,000.00 33,523.98 63.83	66,627.97 591.91 9,185.98 274.42 4,347.42 205,623.44 39.12 6,925.25 18,142.32 205,623.44 39.12 - 18,142.32
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 9200/761 9200/761 9210 1114 3322 3326 1114 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 34 1114 34 1114 34 1114 34 1114 34 1114 34 1114 34 1114 34 1114 34 1114 34 1114 34 1114 34 1114 34 1114 34 1114 34 1114 34 1114 34 1114 34 1114 1	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS ABDS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment teted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds I payments	9,460.40 4,347.42 179,000.00 33,523.98 63.83	39.12 6,925.25 18,142.32 205,623.44 39.12
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/761 2210 1114 13322 3326 1114 13322 3326 1114 13322 3326 1114 13322 3326 1114 13322 3326 1114 13322 3326 1114 13322 3326 1114 13322 3326 1114 13322 3326 1114 13322 3326 1114 13322 3326 1114 13322 3326 1114 13322 3326 1114 13322 3326 1114 13322 3326 1114	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS DeDS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) d bond proceeds n on refunded bonds I payments expenditure di fees on bond interest above) ts to refunded bonds (admin and underwriter fees)	9,460.40 4,347.42 179,000.00 33,523.98 63.83	66,627.97 591.91 9,185.98 274.42 4,347.42 205,623.44 39.12 6,925.25 18,142.32 205,623.44 39.12 - 18,142.32
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 200/710 3200/720 3200/730 3200/761 2210 1114 3322 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 336 1114 3326 336 1114 3326 336 1114 3326 336 1114 3326 336 1114 3326 336 1114 3326 336 1114 3326 336 1114 3326 336 1114 3326 336 1114 3326 336 1114 3326 336 1114 3326 336 1114 3326 336 1114 3326 336 1114 3326 337 36 36 36 37 37 37 37 37 37 37 37 37 37 37 37 37	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) d bond proceeds n on refunded bonds I payments expenditure di fees on bond interest above) ts to refunded bonds (admin and underwriter fees) t on refunded bonds </u></u>	9,460.40 4,347.42 179,000.00 33,523.98 63.83	66,627.97 591.91 9,185.98 274.42 4,347.42 205,623.44 39.12 6,925.25 18,142.32 205,623.44 39.12 - 18,142.32

Jefferson County School District

Entries resul	Iting from bond issuance and refunding:	Debit	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) 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		-
	ey bond issues for the 2015-2016 fiscal year.		
	bt Service Current Bond Refunding		
<u>Account #</u> 9299/790	Description Miscellaneous - Principal/Interest- Current Refunding	_	
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 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current re	funding for the 2015-2016 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9200/730 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)		-
No advanced	refunding for the 2015-2016 fiscal year.		
	bt Service, SBE/COBI Bonds		
Account #	Description		
Account # 11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued ir	nterest for the 2015-2016 fiscal year		
Year-end ent	ries:	Debit	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	72,890.77	
	Due from Other Agencies		
1220		491.18	
9200/730	Dues and Fees (Administrative expense)	491.18 53.27	
9200/730 9200/710	Dues and Fees (Administrative expense) Interest		401 19
9200/730 9200/710 2632	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable		491.18 72 793 21
9200/730 9200/710	Dues and Fees (Administrative expense) Interest		491.18 72,793.21 150.83
9200/730 9200/710 2632 3321 3325	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed		72,793.21
9200/730 9200/710 2632 3321 3325 To record CC	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees.	53.27	72,793.21
9200/730 9200/710 2632 3321 3325	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS		72,793.21
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	53.27	72,793.21 150.83 4,504.71
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	53.27	72,793.21 150.83 4,504.71
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	53.27	72,793.21 150.83 4,504.71
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account #	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description	53.27 4,580.60	72,793.21 150.83 4,504.71
9200/730 9200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services	53.27	72,793.21 150.83 4,504.71 75.89
9200/730 9200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description	53.27 4,580.60	72,793.21 150.83 4,504.71
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration	53.27 4,580.60	72,793.21 150.83 4,504.71 75.89
9200/730 9200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration oounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	53.27 4,580.60	72,793.21 150.83 4,504.71 75.89
2200/730 2200/730 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rtick XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds	53.27 4,580.60	72,793.21 150.83 4,504.71 75.89
2200/730 2200/730 2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account #	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration oounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	53.27 4,580.60	72,793.21 150.83 4,504.71 75.89
2200/730 2200/730 2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 200/710 200/720	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest	53.27 4,580.60 1,107.81	72,793.21 150.83 4,504.71 75.89
2200/730 2200/730 2200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 2200/710 200/720 200/730	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	53.27 4,580.60	72,793.21 150.83 4,504.71 75.89
2200/730 2200/730 2200/710 2632 3321 3325 To record CC 2632 3323 To record PY Fund 100 Ge Account # 2200/310 3323 To record am provided in A Fund 210 De Account # 200/710 3200/710 3200/730 3200/761	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	53.27 4,580.60 1,107.81	72,793.21 150.83 4,504.71 75.89
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	53.27 4,580.60 1,107.81	72,793.21 150.83 4,504.71 75.89
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	53.27 4,580.60 1,107.81	72,793.21 150.83 4,504.71 75.89
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	53.27 4,580.60 1,107.81	72,793.21 150.83 4,504.71 75.89 1,107.81
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9200/713 9200/761 9200/713 9200/761 9200/761 9200/730 9200/761 9200/730	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	53.27 4,580.60 1,107.81	72,793.21 150.83 4,504.71 75.89
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 9200/761 9210 1114 3322 3326 11XX To record det	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as trick XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	53.27 4,580.60 1,107.81	72,793.21 150.83 4,504.71 75.89 1,107.81
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record def earnings, rela	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	53.27 4,580.60 1,107.81	72,793.21 150.83 4,504.71 75.89 1,107.81
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refut	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment tdef fees, reversal of accrued interest, and transfer of prior year	53.27 4,580.60 1,107.81	72,793.21 150.83 4,504.71 75.89 1,107.81
2200/730 2200/730 2200/710 2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/761 2210 1114 3322 3200/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refut agent.	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow	53.27 4,580.60 1,107.81	72,793.21 150.83 4,504.71 75.89 1,107.81
2200/730 2200/730 2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/730 3200/761 2210 1114 3326 5000/761 2210 1114 3322 3326 1114 3322 3320 70 record det advance refut advance refut agent. Reconciliation	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow	53.27 4,580.60 1,107.81	72,793.21 150.83 4,504.71 75.89 1,107.81
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/730 9200/761 2210 1114 3322 3326 1114 3322 3320 1114 3322 3320 1114 3322 3320 3200/761 2210 3200/761 2210 3200/761 2210 3200/761 2210 3200/761 2210 3200/761 2210 3200/761 2210 3200/761 2210 3200/761 2210 3200/761 2210 3200/761 2210 3200/761 2210 322 3200/761 2210 322 320 3200/761 2210 322 320 3200/761 2210 322 320 3200/761 2210 322 320 3200/761 2210 3200/761 2210 322 320 3200/761 2210 322 332 332 332 332 332 332 332 332 33	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow	53.27 4,580.60 1,107.81	72,793.21 150.83 4,504.71 75.89 1,107.81
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/761 9200/710 9200/761	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	53.27 4,580.60 1,107.81	72,793.21 150.83 4,504.71 75.89 1,107.81
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS ABDS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ited fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	53.27 4,580.60 1,107.81	72,793.21 150.83 4,504.71 75.89 1,107.81
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/720 9200/720 9200/761 2210 1114 3322 3326 11XX To record det aarnings, rela advance refun agent. Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow	53.27 4,580.60 1,107.81	72,793.21 150.83 4,504.71 75.89 1,107.81
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/720 9200/720 9200/761 2210 1114 3322 3326 11XX To record det aarnings, rela advance refun agent. Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS ABDS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ited fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	53.27 4,580.60 1,107.81	72,793.21 150.83 4,504.71 75.89 1,107.81
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/730 9200/700 9200/730 9200/750 9200/750 92000 9200/750	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow	53.27 4,580.60 1,107.81	72,793.21 150.83 4,504.71 75.89 1,107.81
2200/730 2200/730 2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 2200/710 2200/720 2200/730 2200/761 2210 1114 3322 3326 11XX To record def earnings, rela advance refut agvent. Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde Premium Less: Principa Interest	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds	53.27 4,580.60 1,107.81	72,793.21 150.83 4,504.71 75.89 1,107.81 - - - 47.02 - - - - - - - - - - - - - - - - - - -
2200/730 2200/730 2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/761 9200/710 9200/761	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) db balance as provided in prior school year withheld terest (revenue on withheld MVLR) db bond proceeds n on refunded bonds	53.27 4,580.60 1,107.81	72,793.21 150.83 4,504.71 75.89 1,107.81 - - - 47.02 - - - - - - - - - - - - - - - - - - -
2200/730 2200/730 2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 2200/720 2200/720 2200/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde Premiun Less: Principaa Interest Dues an Paymen	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld terest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds I payments expenditure di fees (fees on bond interest above) ts to refunded bonds escrow agent	53.27 4,580.60 1,107.81	72,793.21 150.83 4,504.71 75.89 1,107.81
2200/730 3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/720 9200/720 9200/761 2210 1114 3322 3326 111XX To record det aearnings, rela advance refuu agent. Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde Premiun Less: Principa Interest Dues an Paymen Dues an	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) db balance as provided in prior school year withheld terest (revenue on withheld MVLR) db bond proceeds n on refunded bonds	53.27 4,580.60 1,107.81	72,793.21 150.83 4,504.71 75.89 1,107.81 - - - - - - - - - - - - - - - - - - -

Lafayette County School District

Entries resul	Iting from bond issuance and refunding:	Debit	Credit
	pital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2015-2016 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	Description		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No ourrent ro	funding for the 2015 2016 field year		
	funding for the 2015-2016 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
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 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	Accorded interest ayable (officing Fund According)		-
No advanced	refunding for the 2015-2016 fiscal year.		
	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX 2210	Cash	-	
	Accrued Interest Payable terest for the 2015-2016 fiscal year		-
NO accided in			
Year-end ent	ries:	Debit	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
<u>40000nt #</u> 11XX	Cash	1,785.50	
1220	Due from Other Agencies	275.53	
9200/730	Dues and Fees (Administrative expense)	29.88	
9200/710	Interest	29.00	
		29.00	275.53
2632	Interest	29.00	
2632 3321	Interest Deferred Revenues - Unavailable	29.00	1,730.78
2632 3321 3325	Interest Deferred Revenues - Unavailable CO&DS Distributed	29.00	1,730.78
2632 3321 3325 To record CC	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees.		1,730.78
2632 3321 3325 To record CC 2632	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	2,375.57	1,730.78 84.60
2632 3321 3325 Fo record CC 2632 3321	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees.		1,730.78 84.60 2,336.50
2632 3321 3325 To record CC 2632 3321 3325	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed		1,730.78 84.60 2,336.50
2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and		1,730.78 84.60 2,336.50
2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS V&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund		1,730.78 84.60 2,336.50
2632 3321 3325 Fo record CC 2632 3321 50 record CC 2632 3325 Fo record PY Fund 100 Ge Account #	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description	2,375.57	1,730.78 84.60 2,336.50
2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed Professional and Technical Services		1,730.78 84.60 2,336.50 39.07
2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS	2,375.57	1,730.78 84.60 2,336.50 39.07
2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as	2,375.57	1,730.78 84.60 2,336.50 39.07
2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	2,375.57	1,730.78 84.60 2,336.50 39.07
2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds	2,375.57	1,730.78 84.60 2,336.50 39.07
2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account #	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description	2,375.57 621.42	1,730.78 84.60 2,336.50 39.07
2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am orovided in A Fund 210 De Account # 9200/710	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest SEF/COBI Bonds Description Redemption of Principal	2,375.57 621.42 32,000.00	1,730.78 84.60 2,336.50 39.07
2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 3200/710 3200/720	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest ON Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest ON Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest ON Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest ON Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest ON Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest ON Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest ON Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest ON Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest ON Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest ON Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest ON Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest ON Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Revenues - Unavailable, CO&DS disbursements, and Interest ON Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Revenues - Unavailable, CO&DS disbu	2,375.57 621.42 32,000.00 5,813.62	1,730.78 84.60 2,336.50 39.07
2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/730	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest SBA Sinking Fund Administration Fees	2,375.57 621.42 32,000.00	1,730.78 84.60 2,336.50 39.07
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2000/710 3200/710 3200/720 3200/761	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest For the temperature of temperature o	2,375.57 621.42 32,000.00 5,813.62 11.35	1,730.78 84.60 2,336.50 39.07
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9200/761 2210	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest SBA Sinking Fund Administration Fees	2,375.57 621.42 32,000.00 5,813.62 11.35	1,730.78 84.60 2,336.50 39.07
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 3200/761 2210 1114	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	2,375.57 621.42 32,000.00 5,813.62 11.35	1,730.78 84.60 2,336.50 39.07 621.42
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 9200/761 92200 1114 3322	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	2,375.57 621.42 32,000.00 5,813.62 11.35	1,730.78 84.60 2,336.50 39.07 621.42
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 08DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	2,375.57 621.42 32,000.00 5,813.62 11.35	1,730.78 84.60 2,336.50 39.07 621.42 36,575.80 6.96
2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 9200/761 9200/761 9200/710 9200/761 9200/761 92210 1114 3322 3326 11XX	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	2,375.57 621.42 32,000.00 5,813.62 11.35	1,730.78 84.60 2,336.50 39.07 621.42
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 08DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	2,375.57 621.42 32,000.00 5,813.62 11.35	1,730.78 84.60 2,336.50 39.07 621.42 36,575.80 6.96
2632 3321 3325 To record CC 2632 3321 3325 To record CY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refut	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	2,375.57 621.42 32,000.00 5,813.62 11.35	1,730.78 84.60 2,336.50 39.07 621.42
2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refut	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Det service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year	2,375.57 621.42 32,000.00 5,813.62 11.35	1,730.78 84.60 2,336.50 39.07 621.42
2632 3321 3325 To record CC 2632 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/710 3200/710 3200/761 3200/710 3200/761 32210 1114 3322 3326 111X To record del earnings, rela advance refut agent.	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment tted fees, reversal of accrued interest, and transfer of prior year holing cash with fiscal agent to payments of refunded bonds escrow	2,375.57 621.42 32,000.00 5,813.62 11.35	1,730.78 84.60 2,336.50 39.07 621.42 36,575.80 6.96
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3233 To record am provided in A Fund 210 De Account # 3200/710 3200/710 3200/710 3200/761 2210 3200/761 2210 3220/730 3200/761 2210 3326 111X To record del aarnings, rela advance refut agent. Reconciliation	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment tted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	2,375.57 621.42 32,000.00 5,813.62 11.35	1,730.78 84.60 2,336.50 39.07 621.42 36,575.80 6.96 1,242.21
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment tted fees, reversal of accrued interest, and transfer of prior year holing cash with fiscal agent to payments of refunded bonds escrow	2,375.57 621.42 32,000.00 5,813.62 11.35	1,730.78 84.60 2,336.50 39.07 621.42 621.42 36,575.80 6.96 1,242.21
2632 3321 3325 To record CC 2632 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/730 9200/710 9200/710 9200/710 9200/710 9200/710 9200/710 9200/720 9200/761 9210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 34 34 34 34 34 34 34 34 34 3	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment tted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	2,375.57 621.42 32,000.00 5,813.62 11.35	1,730.78 84.60 2,336.50 39.07 621.42 36,575.80 6.96 1,242.21 3,147.70
2632 3321 3325 To record CC 2632 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 3322 3326 1114 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 34 34 34 34 34 34 34 34 34 3	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld withheld	2,375.57 621.42 32,000.00 5,813.62 11.35	1,730.78 84.60 2,336.50 39.07 621.42 36,575.80 6.96 1,242.21 3,147.70 36,575.80
2632 3321 3325 To record CC 2632 3325 To record CC 2632 3325 To record PY Fund 100 Ge <u>Account #</u> 2700/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 200/710 3200/720 3200/730 3200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refut agent. Reconciliatio Beginning fur Plus: CO&DS Bond int	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow muthheld terest (revenue on withheld MVLR)	2,375.57 621.42 32,000.00 5,813.62 11.35	1,730.78 84.60 2,336.50 39.07 621.42 36,575.80 6.96 1,242.21 3,147.70 36,575.80
2632 3321 3325 To record CC 2632 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refunance, rela advance, refunance, rela advance, refunance, rela advance, refunance,	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld withheld	2,375.57 621.42 32,000.00 5,813.62 11.35	1,730.78 84.60 2,336.50 39.07 621.42 36,575.80 6.96 1,242.21 3,147.70 36,575.80 6.96
2632 3321 3325 To record CC 2632 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refunance, rela advance, refunance, rela advance, refunance, rela advance, refunance,	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash to service payments, MVLR withheld for debt service, investment tted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) et balance as provided in prior school year withheld terest (revenue on withheld MVLR)	2,375.57 621.42 32,000.00 5,813.62 11.35	1,730.78 84.60 2,336.50 39.07 621.42 36,575.80 6.96 1,242.21 3,147.70 36,575.80 6.96
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3233 To record am provided in A Fund 210 De Account # 200/710 3200/761 2210 3200/761 2210 3200/761 2210 3326 111X To record del aarnings, rela advance refui agent. Reconciliation Beginning fur Plus: CO&DS Bond int Refunde Premiun Less:	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash to service payments, MVLR withheld for debt service, investment tted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) et balance as provided in prior school year withheld terest (revenue on withheld MVLR)	2,375.57 621.42 32,000.00 5,813.62 11.35	1,730.78 84.60 2,336.50 39.07 621.42 36,575.80 6.96 1,242.21 3,147.70 36,575.80 6.96
2632 3321 3325 To record CC 2632 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 9000 9000/761 9000 9000/761 9000 9000/761 9000 9000/761 9000 9000/761 9000 9000/761 9000 9000/761 9000 9000/761 9000 9000/761 9000 9000/761 9000 9000 9000/761 9000 9000/761 9000 9000 9000/761 9000 9000 9000/761 9000	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Market Service Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow muthed terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds	2,375.57 621.42 32,000.00 5,813.62 11.35	1,730.78 84.60 2,336.50 39.07 621.42 36,575.80 6.96 1,242.21 3,147.70 36,575.80 6.96 - - 32,000.00
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 9200/720 9200/720 9200/730 9200/761 2210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 Bogon, rela advance refut agent. Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde Premium Less: Principa Interest	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Revenues - Unavailable, CO&DS disbursements, Bestrice XII, Section 9, Subsection (d) of the Florida Constitution. Det Service, SBE/COBI Bonds SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds secrow	2,375.57 621.42 32,000.00 5,813.62 11.35	275.53 1,730.78 84.60 2,336.50 39.07 621.42 621.42 36,575.80 6.96 1,242.21 3,147.70 36,575.80 6.96 1,242.21
2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/730 3200/761 3220 3200/761 3220 3200/761 3220 3200/761 3220 3200/761 3220 3200/761 3220 3200/761 3220 3200/761 3220 3200/761 3220 3200/761 3220 3200/761 3220 3200/761 3220 3200/761 3220 3200/761 3220 3200/761 3220 3200/761 3220 3200/761	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for debt service, investment tted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments expenditure di fees, fees on bond interest above) ts to refunded bonds escrow agent	2,375.57 621.42 32,000.00 5,813.62 11.35	1,730.78 84.60 2,336.50 39.07 621.42 36,575.80 6.96 1,242.21 3,147.70 36,575.80 6.96 - - 32,000.00 5,813.62
2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 27200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance reful agent. Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde Premiun Less: Principa Interest Dues ar Paymen Dues ar	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) d bond proceeds n on refunded bonds I payments expenditure di fees on bond interest above) ts to refunded bonds escrow agent di fees on refunded bonds (admin and underwriter fees)	2,375.57 621.42 32,000.00 5,813.62 11.35	1,730.78 84.60 2,336.50 39.07 621.42 36,575.80 6.96 1,242.21 3,147.70 36,575.80 6.96 - - 32,000.00 5,813.62
2632 3321 3325 To record CC 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 2200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/730 3200/761 2210 1114 3322 3326 11XX To record del earnings, rela 3326 11XX To record del earning fur Plus: CO&DS Bond int Refunde Premiun Less: Principa Interest Dues ar Paymen Dues ar	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year ending cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments expenditure di fees on bond interest above) ts to refunded bonds (admin and underwriter fees) t on refunded bonds </u></u>	2,375.57 621.42 32,000.00 5,813.62 11.35	1,730.78 84.60 2,336.50 39.07 621.42 36,575.80 6.96 1,242.21 3,147.70 36,575.80 6.96 - - 32,000.00 5,813.62

Lake County School District

	Lake County School District		
Entries resul	ting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9200/730 9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2015-2016 fiscal year.		
	bt Service Current Bond Refunding		
Account # 9299/790	Description Miscellaneous - Principal/Interest- Current Refunding	_	
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 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current re	funding for the 2015-2016 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwhier's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
210	AUGUEU IIITEIESI FAYADE (SIIIKIIY FUIU AUGUAIS)		-
No advanced	refunding for the 2015-2016 fiscal year.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210 No accrued in	Accrued Interest Payable		-
no acciued if	nterest for the 2015-2016 fiscal year		
Year-end ent	ries:	Debit	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	286,917.72	
1220	Due from Other Agencies	10,217.95	
9200/730		1 108 25	
	Dues and Fees (Administrative expense) Interest	1,108.25	
9200/710 2632	Interest Deferred Revenues - Unavailable	1,108.25	10,217.95
9200/710 2632 3321	Interest Deferred Revenues - Unavailable CO&DS Distributed	1,108.25	284,888.31
9200/710 2632 3321 3325	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS	1,108.25	
9200/710 2632 3321 3325	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees.	1,108.25	284,888.31
9200/710 2632 3321 3325 To record CC 2632	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	1,108.25 36,153.56	284,888.31 3,137.66
9200/710 2632 3321 3325 To record CC 2632 3321	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees.		284,888.31 3,137.66 34,721.68
9200/710 2632 3321 3325 To record CC 2632 3321 3325	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed		284,888.31
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and		284,888.31 3,137.66 34,721.68
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and		284,888.31 3,137.66 34,721.68
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest Revenues - Unavailable, CO&DS disbursements, and Interest Fund Description Professional and Technical Services		284,888.31 3,137.66 34,721.68 1,431.88
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	36,153.56	284,888.31 3,137.66 34,721.68
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest Pund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as	36,153.56	284,888.31 3,137.66 34,721.68 1,431.88
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	36,153.56	284,888.31 3,137.66 34,721.68 1,431.88
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS B&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds	36,153.56	284,888.31 3,137.66 34,721.68 1,431.88
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account #	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	36,153.56	284,888.31 3,137.66 34,721.68 1,431.88
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest Description Redemption of Principal Interest	36,153.56 23,045.40 852,000.00 381,462.58	284,888.31 3,137.66 34,721.68 1,431.88
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest Deferred Revenues - Unavailable, CO&DS disbursements, and Interest SBA Sinking Fund Administration Fees	36,153.56 23,045.40 852,000.00 381,462.58 375.43	284,888.31 3,137.66 34,721.68 1,431.88
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	36,153.56 23,045.40 852,000.00 381,462.58	284,888.31 3,137.66 34,721.68 1,431.88
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	36,153.56 23,045.40 852,000.00 381,462.58 375.43	284,888.31 3,137.66 34,721.68 1,431.88
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	36,153.56 23,045.40 852,000.00 381,462.58 375.43	284,888.31 3,137.66 34,721.68 1,431.88 23,045.40
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/761 2210 1114 3322 3326	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	36,153.56 23,045.40 852,000.00 381,462.58 375.43	284,888.31 3,137.66 34,721.68 1,431.88 23,045.40 23,045.40
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/761 2210 1114 3322 3326 11XX	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	36,153.56 23,045.40 852,000.00 381,462.58 375.43	284,888.31 3,137.66 34,721.68 1,431.88 23,045.40
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record det	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	36,153.56 23,045.40 852,000.00 381,462.58 375.43	284,888.31 3,137.66 34,721.68 1,431.88 23,045.40 23,045.40
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/730 9200/730 9200/710 9200/720 9200/710 9200/720 9200/710 9	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	36,153.56 23,045.40 852,000.00 381,462.58 375.43	284,888.31 3,137.66 34,721.68 1,431.88 23,045.40 23,045.40
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refut	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Det service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year	36,153.56 23,045.40 852,000.00 381,462.58 375.43	284,888.31 3,137.66 34,721.68 1,431.88 23,045.40 23,045.40
9200/710 2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/720 9200/721 9200/761 2210 1114 3322 3326 111X To record def earnings, rela advance refun agent.	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Det service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year	36,153.56 23,045.40 852,000.00 381,462.58 375.43	284,888.31 3,137.66 34,721.68 1,431.88 23,045.40 23,045.40
9200/710 2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 111X To record def earnings, rela advance refun advance refun agent. Reconciliatic Beginning fur	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment the fees, reversal of accrued interest, and transfer of prior year holing cash with fiscal agent to payments of refunded bonds escrow	36,153.56 23,045.40 852,000.00 381,462.58 375.43	284,888.31 3,137.66 34,721.68 1,431.88 23,045.40 23,045.40
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/720 9200/720 9200/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refut advance refut advan	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment tted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	36,153.56 23,045.40 852,000.00 381,462.58 375.43	284,888.31 3,137.66 34,721.68 1,431.88 23,045.40 23,045.40 1,209,467.96 230.08 24,139.97 193,677.48
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/720 9200/761 2210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 34 34 34 34 34 34 34 34 34 3	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld withheld	36,153.56 23,045.40 852,000.00 381,462.58 375.43	284,888.31 3,137.66 34,721.68 1,431.88 23,045.40 1,209,467.96 230.08 24,139.97 193,677.48 1,209,467.96
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refut agent. Reconciliatic Beginning fur Plus: CO&DS Bond int	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld form MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment the fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR)	36,153.56 23,045.40 852,000.00 381,462.58 375.43	284,888.31 3,137.66 34,721.68 1,431.88 23,045.40 23,045.40 1,209,467.96 230.08 24,139.97 193,677.48
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record def earnings, rela advance refun agent. Reconciliation Beginning fur Plus: CO&DS Bond int Refunde	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld withheld	36,153.56 23,045.40 852,000.00 381,462.58 375.43	284,888.31 3,137.66 34,721.68 1,431.88 23,045.40 1,209,467.96 230.08 24,139.97 193,677.48 1,209,467.96
9200/710 2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/710 9200/720 9200/710 9200/710 9200/710 9200/710 9200/720 9200/710 9200/720 9200/710 9200/710 9200/710 9200/710 9200/720 9200/710 9200/720 9200/	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Babs disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds	36,153.56 23,045.40 852,000.00 381,462.58 375.43	284,888.31 3,137.66 34,721.68 1,431.88 23,045.40 1,209,467.96 230.08 24,139.97 193,677.48 1,209,467.96 230.08 -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record def earnings, rela advance refut advance refut advance refut agent. Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde Premiun Less: Principa	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Revenues - Unavailable, CO&DS disbursements, do the Florida Constitution. Det Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Deferred accrued in prior school year withheld terest (revenue on withheld MVLR) di balance as provided in prior school year withheld terest (revenue on withheld MVLR) di bond proceeds n on refunded bonds I payments I payments I payments I payments I mathematica I I pay	36,153.56 23,045.40 852,000.00 381,462.58 375.43	284,888.31 3,137.66 34,721.68 1,431.88 23,045.40 23,045.40 1,209,467.96 230.08 24,139.97 193,677.48 1,209,467.96 230.08 - - 852,000.00
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refut advance refut advan	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS B&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for debt service, investment thed fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds I payments expenditure	36,153.56 23,045.40 852,000.00 381,462.58 375.43	284,888.31 3,137.66 34,721.68 1,431.88 23,045.40 23,045.40 1,209,467.96 230.08 24,139.97 193,677.48 1,209,467.96 230.08 - - 852,000.00 381,462.58
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/720 9200/761 9210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 To record det earnings, rela advance refuu agent. Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde Premiun Less: Principa Interest Dues an	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS ABDS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment teted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds I payments	36,153.56 23,045.40 852,000.00 381,462.58 375.43	284,888.31 3,137.66 34,721.68 1,431.88 23,045.40 23,045.40 1,209,467.96 230.08 24,139.97 193,677.48 1,209,467.96 230.08 - - 852,000.00
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record def earnings, rela advance refut agent. Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde Premiun Less: Principa Interest Dues an Paymen Dues an	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS DeDS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) d bond proceeds n on refunded bonds I payments expenditure d fees on bond interest above) ts to refunded bonds (admin and underwriter fees)	36,153.56 23,045.40 852,000.00 381,462.58 375.43	284,888.31 3,137.66 34,721.68 1,431.88 23,045.40 23,045.40 1,209,467.96 230.08 24,139.97 193,677.48 1,209,467.96 230.08 - - 852,000.00 381,462.58
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/710 9200/710 9200/761 2210 1114 3322 3326 111XX To record det earnings, rela advance refun agent. Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde Premiun Less: Principa Interest Dues an Paymen Dues an	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments expenditure di fees on bond interest above) ts to refunded bonds (admin and underwriter fees) t on refunded bonds </u></u>	36,153.56 23,045.40 852,000.00 381,462.58 375.43	284,888.31 3,137.66 34,721.68 1,431.88 23,045.40 23,045.40 1,209,467.96 230.08 24,139.97 193,677.48 1,209,467.96 230.08 - - 852,000.00 381,462.58

Lee County School District

Entries resu	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) 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		-
	ey bond issues for the 2015-2016 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	Description		
9299/790 9200/730	Miscellaneous - Principal/Interest- Current Refunding 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 3792	Sale of Refunding Bonds		-
3792 3322	Premium on Sale of Refunding Bonds CO&DS Withheld for SBE/COBI Bonds		-
0022			
No current re	funding for the 2015-2016 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds	-	-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	refunding for the 2015-2016 fiscal year.		
	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX 2210	Cash Accrued Interest Payable	-	_
	nterest for the 2015-2016 fiscal year		
			•
Year-end ent		<u>Debit</u>	<u>Credit</u>
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description	4 450 454 40	
11XX 1220	Cash Due from Other Agencies	1,450,154.40 23,853.88	
9200/730	Dues and Fees (Administrative expense)	2,587.23	
	Interest		
9200/710	Interest		
2632	Deferred Revenues - Unavailable		23,853.88
2632 3321	Deferred Revenues - Unavailable CO&DS Distributed		1,445,416.73
2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS		
2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed		1,445,416.73
2632 3321 3325 To record CC 2632	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	187,675.33	1,445,416.73 7,324.90
2632 3321 3325 To record CC 2632 3321	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	187,675.33	1,445,416.73 7,324.90 184,365.55
2632 3321 3325 To record CC 2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	187,675.33	1,445,416.73 7,324.90
2632 3321 3325 To record CC 2632 3321 3325 To record PY	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	187,675.33	1,445,416.73 7,324.90 184,365.55
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. 0&DS Distributed - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 7 Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund	187,675.33	1,445,416.73 7,324.90 184,365.55
2632 3321 3325 To record CC 2632 3321 3325 To record PY	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	187,675.33 53,799.69	1,445,416.73 7,324.90 184,365.55
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration		1,445,416.73 7,324.90 184,365.55
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as		1,445,416.73 7,324.90 184,365.55 3,309.78
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.		1,445,416.73 7,324.90 184,365.55 3,309.78
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as		1,445,416.73 7,324.90 184,365.55 3,309.78
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account #	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ioounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description	53,799.69	1,445,416.73 7,324.90 184,365.55 3,309.78
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ioounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal	53,799.69	1,445,416.73 7,324.90 184,365.55 3,309.78
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account #	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest	53,799.69	1,445,416.73 7,324.90 184,365.55 3,309.78
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	53,799.69 1,674,000.00 364,966.89	1,445,416.73 7,324.90 184,365.55 3,309.78
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/710 9200/730 9200/710	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	53,799.69 1,674,000.00 364,966.89 613.84	1,445,416.73 7,324.90 184,365.55 3,309.78
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/730 9200/761 2210 1114	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	53,799.69 1,674,000.00 364,966.89 613.84	1,445,416.73 7,324.90 184,365.55 3,309.78 53,799.69
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/720 9200/761 2210 1114 3322	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	53,799.69 1,674,000.00 364,966.89 613.84	1,445,416.73 7,324.90 184,365.55 3,309.78 53,799.69
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/730 9200/761 2210 1114	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	53,799.69 1,674,000.00 364,966.89 613.84	1,445,416.73 7,324.90 184,365.55 3,309.78 53,799.69
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/720 9200/761 2210 1114 3322 3326 11XX	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration ioounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	53,799.69 1,674,000.00 364,966.89 613.84	1,445,416.73 7,324.90 184,365.55 3,309.78 53,799.69 1,977,533.75 376.18
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS V&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Exervice, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	53,799.69 1,674,000.00 364,966.89 613.84	1,445,416.73 7,324.90 184,365.55 3,309.78 53,799.69
2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 2200/710 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refut	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	53,799.69 1,674,000.00 364,966.89 613.84	1,445,416.73 7,324.90 184,365.55 3,309.78 53,799.69
2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 2200/710 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refut	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year	53,799.69 1,674,000.00 364,966.89 613.84	1,445,416.73 7,324.90 184,365.55 3,309.78 53,799.69
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refun agent.	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year	53,799.69 1,674,000.00 364,966.89 613.84	1,445,416.73 7,324.90 184,365.55 3,309.78 53,799.69 1,977,533.75 376.18
2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3223 To record am provided in A Fund 210 De Account # 9200/710 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refui agent. Reconciliation	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment the fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	53,799.69 1,674,000.00 364,966.89 613.84	1,445,416.73 7,324.90 184,365.55 3,309.78 53,799.69 1,977,533.75 376.18
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/720 9200/761 9200/710 9200/761 9210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 Beginning fur Plus:	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. buscription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	53,799.69 1,674,000.00 364,966.89 613.84	1,445,416.73 7,324.90 184,365.55 3,309.78 53,799.69 1,977,533.75 376.18 61,670.80 194,248.18
2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/710 9200/710 9200/710 9200/710 9200/710 9200/720 9200/730 9200/710 9200/710 9200/710 9200/710 9200/710 9200/710 9200/720 9200/710 9200/710 9200/710 9200/710 9200/710 9200/710 9200/710 9200/710 9200/710 9200/720 9200/710 9200/710 9200/710 9200/710 9200/720 9200/710 9200/720 9200/720 9200/710 9200/72	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: hd balance as provided in prior school year withheld	53,799.69 1,674,000.00 364,966.89 613.84	1,445,416.73 7,324.90 184,365.55 3,309.78 53,799.69 1,977,533.75 376.18 61,670.80 194,248.18 1,977,533.75
2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refut agent. Reconciliation Beginning fur Plus: CO&DS Bond int	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Exercised Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment tated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow model alance as provided in prior school year withheld terest (revenue on withheld MVLR)	53,799.69 1,674,000.00 364,966.89 613.84	1,445,416.73 7,324.90 184,365.55 3,309.78 53,799.69 1,977,533.75 376.18 61,670.80 194,248.18
2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/70 9200/761 2210 9200/761 2210 9200/761 2210 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refui agent. Reconciliation Plus: CO&DS Bond int Refunded	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: hd balance as provided in prior school year withheld	53,799.69 1,674,000.00 364,966.89 613.84	1,445,416.73 7,324.90 184,365.55 3,309.78 53,799.69 1,977,533.75 376.18 61,670.80 194,248.18 1,977,533.75
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refun agent. Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde Premiur Less:	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration roounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Description Description Description Description Redemption Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Description Description Description Description Description Description Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description 	53,799.69 1,674,000.00 364,966.89 613.84	1,445,416.73 7,324.90 184,365.55 3,309.78 53,799.69 1,977,533.75 376.18 61,670.80 194,248.18 1,977,533.75 376.18
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refua advance refua advance refua agent. Reconciliatic Beginning fur Plus: CO&DS Bond int Refunda Premium Less: Principa	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. buscesses Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Descrive Descrive no withheld mprior school year withheld terest (revenue on withheld MVLR) dd bond proceeds n on refunded bonds I payments	53,799.69 1,674,000.00 364,966.89 613.84	1,445,416.73 7,324.90 184,365.55 3,309.78 53,799.69 53,799.69 1,977,533.75 376.18 61,670.80 194,248.18 1,977,533.75 376.18 - - 1,674,000.00
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/720 9200/761 9210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3328 To record del earnings, rela advance refuu agent. Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde Premiun Less: Principa Interest	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Poferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ioounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow con of activity in fund 210, Debt Service: d balance as provided in prior school year withheld terest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds I payments expenditure	53,799.69 1,674,000.00 364,966.89 613.84	1,445,416.73 7,324.90 184,365.55 3,309.78 53,799.69 1,977,533.75 376.18 61,670.80 194,248.18 1,977,533.75 376.18 - - 1,674,000.00 364,966.89
2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond ini Refunde Premium Less: Principa Interest Dues ar	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ⁷ Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Do f activity in fund 210, Debt Service: ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds I payments expenditure d fees (fees on bond interest above)	53,799.69 1,674,000.00 364,966.89 613.84	1,445,416.73 7,324.90 184,365.55 3,309.78 53,799.69 1,977,533.75 376.18 61,670.80 194,248.18 1,977,533.75 376.18 - - - 1,674,000.00
2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9200/710 9200/710 9200/710 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refut agent. Reconciliation Beginning fur Plus: CO&DS Bond int Refunde Premiun Less: Principaa Interest Dues ar Paymen	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Poferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ioounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow con of activity in fund 210, Debt Service: d balance as provided in prior school year withheld terest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds I payments expenditure	53,799.69 1,674,000.00 364,966.89 613.84	1,445,416.73 7,324.90 184,365.55 3,309.78 53,799.69 1,977,533.75 376.18 61,670.80 194,248.18 1,977,533.75 376.18 - - 1,674,000.00 364,966.89
2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 9000/761 9000/	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration into withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments expenditure d fees on refunded bonds (admin and underwriter fees) t on refunded bonds (admin and underwriter fees) t on refunded bonds	53,799.69 1,674,000.00 364,966.89 613.84	1,445,416.73 7,324.90 184,365.55 3,309.78 53,799.69 1,977,533.75 376.18 61,670.80 194,248.18 1,977,533.75 376.18 - - 1,674,000.00 364,966.89

Leon County School District

	Iting from bond issuance and refunding:	Debit	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2015-2016 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	Description		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
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 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current re	funding for the 2015-2016 fiscal year.		
	bt Service Advance Bond Refunding		
Account #	Description		
1114 9200/730	Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9200/730 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)		-
	,		
lo advanced	refunding for the 2015-2016 fiscal year.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account # 11XX	Description Cash	-	
2210	Accrued Interest Payable		-
	nterest for the 2015-2016 fiscal year		
Year-end en	ries:	<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	229,588.64	
1220	Due from Other Agencies	9,011.75	
9200/730	Dues and Fees (Administrative expense)	977.43	
	Interest		
2632	Deferred Revenues - Unavailable		
2632 3321	Deferred Revenues - Unavailable CO&DS Distributed		227,798.80
2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS		227,798.80
2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed		227,798.80
2632 3321 3325 Fo record CC	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS	29,237.98	227,798.80
2632 3321 3325 Fo record CC 2632	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.	29,237.98	227,798.80 2,767.27
2632 3321 3325 To record CC 2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	29,237.98	227,798.80 2,767.27 27,955.00
2632 3321 3325 To record CC 2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	29,237.98	227,798.80 2,767.27 27,955.00
2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	29,237.98	227,798.80 2,767.27 27,955.00
2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund	29,237.98	227,798.80 2,767.27 27,955.00
2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account #	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and		227,798.80 2,767.27 27,955.00
2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description	29,237.98 20,324.97	227,798.80 2,767.27 27,955.00 1,282.98
2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and emeral Fund Description Professional and Technical Services		227,798.80 2,767.27 27,955.00 1,282.98
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration		227,798.80 2,767.27 27,955.00 1,282.98
2632 3325 Fo record CC 2632 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.		227,798.80 2,767.27 27,955.00 1,282.98
2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration isounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Ebt Service, SBE/COBI Bonds		227,798.80 2,767.27 27,955.00 1,282.98
2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account #	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration roounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description	20,324.97	227,798.80 2,767.27 27,955.00 1,282.98
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 200/710	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ioounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal	20,324.97 971,000.00	227,798.80 2,767.27 27,955.00 1,282.98
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration roounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description	20,324.97	227,798.80 2,767.27 27,955.00 1,282.98
2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 3200/710 3200/720 3200/730	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest	20,324.97 971,000.00 136,970.63	227,798.80 2,767.27 27,955.00 1,282.98
2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 200/710 3200/710 3200/720 3200/730 3200/761	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and emeral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	20,324.97 971,000.00 136,970.63	227,798.80 2,767.27 27,955.00 1,282.98
2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am orovided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	20,324.97 971,000.00 136,970.63	227,798.80 2,767.27 27,955.00 1,282.98 20,324.97
2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ioounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	20,324.97 971,000.00 136,970.63	227,798.80 2,767.27 27,955.00 1,282.96 20,324.97
2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration ioounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>Abt Service, SBE/COBI Bonds</u> Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	20,324.97 971,000.00 136,970.63	227,798.80 2,767.27 27,955.00 1,282.98 20,324.97
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 9200/761 9200/761 9200/761 92200 1114 3322 3326 11XX	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration ioounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bb Service, SBE/COBI Bonds</u> Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	20,324.97 971,000.00 136,970.63	227,798.80 2,767.27 27,955.00 1,282.98 20,324.97
2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX Fo record de	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	20,324.97 971,000.00 136,970.63	227,798.80 2,767.27 27,955.00 1,282.98 20,324.97
2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/730 3200/761 2210 1114 3322 3326 11XX Fo record de carnings, relation	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>ebt Service, SBE/COBI Bonds</u> Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment tide fees, reversal of accrued interest, and transfer of prior year	20,324.97 971,000.00 136,970.63	227,798.80 2,767.27 27,955.00 1,282.98 20,324.97
2632 3321 3325 Fo record CC 2632 3321 3325 Fo record CY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/730 3200/761 2210 1114 3322 3326 11XX Fo record de parnings, rela	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	20,324.97 971,000.00 136,970.63	227,798.80 2,767.27 27,955.00 1,282.98 20,324.97
2632 3321 3325 Fo record CC 2632 3325 Fo record CC 2632 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 3200/710 3200/720 3200/730 3200/761 2210 1114 3322 3326 1114 3322 3326 111X Fo record de carnings, relation of the second seco	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>ebt Service, SBE/COBI Bonds</u> Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment tide fees, reversal of accrued interest, and transfer of prior year	20,324.97 971,000.00 136,970.63	227,798.80 2,767.27 27,955.00 1,282.98 20,324.97
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 3200/710 3200/761 3200/761 3220 3200/761 3220 3200/761 3200/761 3220 3200/761 300/761 300/761 300/761 300/761 300/761 300/761 300/761 300/761 300/761 300/7	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>ebt Service, SBE/COBI Bonds</u> Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment tide fees, reversal of accrued interest, and transfer of prior year	20,324.97 971,000.00 136,970.63	227,798.80 2,767.27 27,955.00 1,282.98 20,324.97
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3233 To record arr provided in A Fund 210 De Account # 3200/710 3200/710 3200/720 3200/761 2210 3200/761 2210 3326 111X To record de aarnings, rela advance refu agent. Reconciliation	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>Post Service, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash et service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	20,324.97 971,000.00 136,970.63	227,798.80 2,767.27 27,955.00 1,282.98 20,324.97 1,077,811.73 205.03 30,288.43
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3233 To record arr provided in A Fund 210 De Account # 3200/710 3200/710 3200/720 3200/761 2210 3200/761 2210 3326 111X To record de aarnings, rela advance refu agent. Reconciliation	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration ioounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. <u>Abt Service, SBE/COBI Bonds</u> Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	20,324.97 971,000.00 136,970.63	227,798.80 2,767.27 27,955.00 1,282.98 20,324.97 1,077,811.73 205.03 30,288.43
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9200/710 9200/710 9200/761 9200/710 9200/761 9200	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>Post Service, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash et service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	20,324.97 971,000.00 136,970.63	227,798.80 2,767.27 27,955.00 1,282.98 20,324.97 1,077,811.73 205.03 30,288.43
2632 3321 3325 To record CC 2632 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 3200/710 3200/720 3200/730 3200/730 3200/710 3200/710 3200/710 3200/710 3200/710 3200/720 3200/730 3200/710 3200/710 3200/710 3200/710 3200/710 3200/720 3200/730 3200/710 3200/720 3200/710 3200/710 3200/720 3200/710 3200/720 3200/710 3200/720 3200/710 3200/720 3200/710 3200/720 3200/710 3200/710 3200/720 3200/710 3200/720 3200/710 3200/710 3200/720 3200/710 3200/710 3200/720 3200/710 3200/710 3200/720 3200/710 3200/710 3200/710 3200/710 3200/720 3200/710 3200/720 3200/710 3000/710 3200/710 300/700 300/700 300/700 300/700 300/700 300/700 300/700 300/700 300/700 300	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ioounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	20,324.97 971,000.00 136,970.63	227,798.80 2,767.27 27,955.00 1,282.98 20,324.97 1,077,811.73 205.03 30,288.43 72,298.58 1,077,811.73
2632 3321 3325 Fo record CC 2632 3325 Fo record CC 2632 3325 Fo record PY Fund 100 Ge Account # 2200/310 3323 Fo record arr provided in A Fund 210 De Account # 2200/710 200/720 3200/761 2210 200/730 3200/761 2210 200/730 3200/761 2210 200/761 200/	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS T Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds secrow and the fiscal agent to payments of refunded bonds secrow withheld terest (revenue on withheld MVLR) ed bond proceeds	20,324.97 971,000.00 136,970.63	227,798.80 2,767.27 27,955.00 1,282.98 20,324.97 1,077,811.73 205.03 30,288.43 72,298.58 1,077,811.73
2632 3321 3325 Fo record CC 2632 3325 Fo record CC 2632 3325 Fo record PY Fund 100 Ge Account # 2200/310 3323 Fo record arr provided in A Fund 210 De Account # 2200/710 200/720 200/720 200/730 2200/761 2210 2200/761 2210 2200/761 2210 2200/761 2210 2200/761 2210 2200/761 2210 2200/761 2210 2200/761 2210 2200/761 2210 2200/761 2210 2200/761 2210 2200/761 2210 2200/761 2210 200/761 200/761	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Exercise, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment tated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Mathed fees as provided in prior school year withheld terest (revenue on withheld MVLR)	20,324.97 971,000.00 136,970.63	227,798.80 2,767.27 27,955.00 1,282.98 20,324.97 1,077,811.73 205.03 30,288.43 72,298.58 1,077,811.73
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 2200/710 3200/720 3200/720 3200/720 3200/7761 3200/7761 3200/7761 3200/7761 3200/7761 3200/7761 3200/7761 3200/7761 3200/7761 3200/7761 3200/7761 3200/7761 3200/761 300/761	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow Description Description Description Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Description Description Description Description Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Description Description Description Description Description Description Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description	20,324.97 971,000.00 136,970.63	227,798.80 2,767.27 27,955.00 1,282.98 20,324.97 1,077,811.73 205.03 30,288.43 1,077,811.73 205.03 30,288.43 1,077,811.73
2632 3321 3325 To record CC 2632 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 200/710 200/720 3200/761 2210 1114 3322 3326 11XX To record de parnings, rela advance refu agent. Reconciliatio Bond in Refunda Plus: CO&DS Bond in Refunda Premiur Less: Principa	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Het Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment tied fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Deferred Reverses withheld terest (revenue on withheld MVLR) ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments	20,324.97 971,000.00 136,970.63	227,798.80 2,767.27 27,955.00 1,282.98 20,324.97 1,077,811.73 205.03 30,288.43 1,077,811.73 205.03 30,288.43 1,077,811.73 205.03 - - - 971,000.00
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 9200	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Peferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow con of activity in fund 210, Debt Service: d balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments expenditure	20,324.97 971,000.00 136,970.63	227,798.80 2,767.27 27,955.00 1,282.98 20,324.97 1,077,811.73 205.03 30,288.43 1,077,811.73 205.03 30,288.43 1,077,811.73 205.03 - - 971,000.00 136,970.63
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 2200/710 3200/720 3200/720 3200/720 3200/761 2210 1114 3322 3326 111X To record de aarnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ⁷ Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Do f activity in fund 210, Debt Service: ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds I payments expenditure d fees (fees on bond interest above)	20,324.97 971,000.00 136,970.63	9,011.75 227,798.80 2,767.27 27,955.00 1,282.96 20,324.97 20,324.97 1,077,811.73 205.03 30,288.43 1,077,811.73 205.03 30,288.43 1,077,811.73
2632 3321 3325 To record CC 2632 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 200/710 3200/720 3200/761 2210 1114 3322 3326 1114 322 3326 1114 322 3326 1114 322 3326 1114 1122 3326 1114 1122 3326 1114 322 3326 1114 1122 3326 1114 1122 3326 1114 1122 3326 1114 1122 3326 1114 1122 3326 1114 1122 3326 1114 1122 3326 1114 1122 3326 1114 1122 1114 1114 1122 1114 1122 1114 1122 1114 1122 1114 1114 1122 1114 1114 1122 1114 1114 1122 1114 1114 1122 1114 1114 1122 1114 1114 1122 1114 1114 1114 1122 1114 11	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ited fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments expenditure di fees (fees on bond interest above) ts to refunded bonds escrow agent	20,324.97 971,000.00 136,970.63	227,798.80 2,767.27 27,955.00 1,282.98 20,324.97 20,324.97 1,077,811.73 205.03 30,288.43 1,077,811.73 205.03 - - - 971,000.00 136,970.63
2632 3321 3325 Fo record CC 2632 3325 Fo record CC 2632 3325 Fo record PY Fund 100 Ge Account # 2200/310 3323 Fo record arr provided in A Fund 210 De Account # 2200/710 200/720 200/720 200/730 2200/761 2210 2200/761 2210 2200/761 2210 2200/761 2210 2200/761 2210 2200/761 2210 2200/761 2210 2200/761 2210 2200/761 2210 2200/761 2210 2200/761 2210 200/761 20	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ⁷ Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Do f activity in fund 210, Debt Service: ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds I payments expenditure d fees (fees on bond interest above)	20,324.97 971,000.00 136,970.63	227,798.80 2,767.27 27,955.00 1,282.98 20,324.97 1,077,811.73 205.03 30,288.43 1,077,811.73 205.03 30,288.43 1,077,811.73 205.03 - - 971,000.00 136,970.63

Levy County School District

Entries resul	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) 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		-
	ey bond issues for the 2015-2016 fiscal year.		
	bt Service Current Bond Refunding		
Account # 9299/790	Description Miscellaneous - Principal/Interest- Current Refunding		
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
	funding for the 2015-2016 fiscal year.		
	bt Service Advance Bond Refunding		
<u>Account #</u> 1114	Description 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 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced	refunding for the 2015-2016 fiscal year.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX 2210	Cash Accrued Interest Payable	-	_
	nterest for the 2015-2016 fiscal year		-
Year-end ent		<u>Debit</u>	<u>Credit</u>
Fund 360 Ca	pital Projects, CO&DS		
Account #	<u>Description</u> Cash	E2 420 08	
11XX		52,439.08	
1220	Due from Other Adencies	1.532.62	
	Due from Other Agencies Dues and Fees (Administrative expense)	1,532.62 166.23	
9200/730 9200/710	Dues and Fees (Administrative expense) Interest		
1220 9200/730 9200/710 2632 3321	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable		1,532.62 52 134 68
9200/730 9200/710 2632 3321	Dues and Fees (Administrative expense) Interest		52,134.68
9200/730 9200/710 2632 3321 3325	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed		52,134.68
9200/730 9200/710 2632 3321 3325 To record CC	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees.	166.23	52,134.68
9200/730 9200/710 2632 3321 3325	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS		52,134.68 470.63
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	166.23	52,134.68 470.63 5,861.64
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	166.23	52,134.68 470.63 5,861.64
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	166.23	52,134.68 470.63 5,861.64
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account #	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description	6,079.84	52,134.68 470.63 5,861.64
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and CO&DS Distributed Interest on Undistributed CO&DS	166.23	52,134.68 470.63 5,861.64 218.20
9200/730 9200/710 2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description	6,079.84	52,134.68 470.63 5,861.64 218.20
9200/730 9200/710 2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	6,079.84	52,134.68 470.63 5,861.64 218.20
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as	6,079.84	52,134.68 470.63 5,861.64
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	6,079.84	52,134.68 470.63 5,861.64 218.20
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal	166.23 6,079.84 3,456.66 143,000.00	52,134.68 470.63 5,861.64 218.20
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest	166.23 6,079.84 3,456.66 143,000.00 26,932.33	52,134.68 470.63 5,861.64 218.20
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal	166.23 6,079.84 3,456.66 143,000.00	52,134.68 470.63 5,861.64 218.20
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	166.23 6,079.84 3,456.66 143,000.00 26,932.33 51.04	52,134.68 470.63 5,861.64 218.20
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	166.23 6,079.84 3,456.66 143,000.00 26,932.33 51.04	52,134.68 470.63 5,861.64 218.20 3,456.66
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	166.23 6,079.84 3,456.66 143,000.00 26,932.33 51.04	52,134.68 470.63 5,861.64 218.20 3,456.66
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	166.23 6,079.84 3,456.66 143,000.00 26,932.33 51.04	52,134.68 470.63 5,861.64 218.20 3,456.66 164,435.99 31.28
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record det	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	166.23 6,079.84 3,456.66 143,000.00 26,932.33 51.04	52,134.68 470.63 5,861.64 218.20 3,456.66
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record def earnings, rela	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year	166.23 6,079.84 3,456.66 143,000.00 26,932.33 51.04	52,134.68 470.63 5,861.64 218.20 3,456.66 164,435.99 31.28
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refut	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	166.23 6,079.84 3,456.66 143,000.00 26,932.33 51.04	52,134.68 470.63 5,861.64 218.20 3,456.66 164,435.99 31.28
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refut agent.	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year </td <td>166.23 6,079.84 3,456.66 143,000.00 26,932.33 51.04</td> <td>52,134.68 470.63 5,861.64 218.20 3,456.66</td>	166.23 6,079.84 3,456.66 143,000.00 26,932.33 51.04	52,134.68 470.63 5,861.64 218.20 3,456.66
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/730 9200/761 2210 1114 3322 9200/761 2210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 1114 3326 1114 1114 111XX	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 2&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow	166.23 6,079.84 3,456.66 143,000.00 26,932.33 51.04	52,134.68 470.63 5,861.64 218.20 3,456.66 3,456.66 164,435.99 31.28 5,516.10
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/720 9200/721 9200/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refut agent. Beginning fur	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year </td <td>166.23 6,079.84 3,456.66 143,000.00 26,932.33 51.04</td> <td>52,134.68 470.63 5,861.64 218.20 3,456.66 3,456.66 164,435.99 31.28 5,516.10</td>	166.23 6,079.84 3,456.66 143,000.00 26,932.33 51.04	52,134.68 470.63 5,861.64 218.20 3,456.66 3,456.66 164,435.99 31.28 5,516.10
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refut advance	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 2&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow	166.23 6,079.84 3,456.66 143,000.00 26,932.33 51.04	52,134.68 470.63 5,861.64 218.20 3,456.66 164,435.99 31.28 5,516.10
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refut agent. Reconciliatic Beginning fur Plus: CO&DS Bond int	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ited fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Active payments agent to payments of refunded bonds escrow And funder and balance as provided in prior school year withheld terest (revenue on withheld MVLR)	166.23 6,079.84 3,456.66 143,000.00 26,932.33 51.04	52,134.68 470.63 5,861.64 218.20 3,456.66 164,435.99 31.28 5,516.10 14,565.73 164,435.99
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/720 9200/720 9200/720 9200/761 2210 1114 3322 3326 111X To record det earnings, rela advance refut agent. Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow	166.23 6,079.84 3,456.66 143,000.00 26,932.33 51.04	52,134.68 470.63 5,861.64 218.20 3,456.66 164,435.99 31.28 5,516.10 14,565.73 164,435.99
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY <u>Fund 100 Ge</u> <u>Account #</u> 7200/310 3323 To record am provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/720 9200/720 9200/710 9200/710 9200/710 9200/720 9200/710 9200/720 9200/720 9200/710 9200/720 9200/720 9200/720 9200/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refuu agent. <u>Reconciliatic</u> Beginning fur Plus: CO&DS Bond int Refunde Premiun	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ited fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Active payments agent to payments of refunded bonds escrow And funder and balance as provided in prior school year withheld terest (revenue on withheld MVLR)	166.23 6,079.84 3,456.66 143,000.00 26,932.33 51.04	52,134.68 470.63 5,861.64 218.20 3,456.66 164,435.99 31.28 5,516.10 14,565.73 164,435.99
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/730 9200/761 2210 1114 3322 9200/761 2210 1114 3322 3326 1114 3322 3326 1114 3322 Boult of the second det earnings, rela advance refut agent. Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde Premiun Less:	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow	166.23 6,079.84 3,456.66 143,000.00 26,932.33 51.04	52,134.68 470.63 5,861.64 218.20 3,456.66 164,435.99 31.28 5,516.10 14,565.73 164,435.99
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record def earnings, rela advance refua advance refua advance refua agent. Refunde Premium Less: Principa Interest	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS ADS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds	166.23 6,079.84 3,456.66 143,000.00 26,932.33 51.04	52,134.68 470.63 5,861.64 218.20 3,456.66 164,435.99 31.28 5,516.10 14,565.73 164,435.99 31.28 - 143,000.00 26,932.33
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 9200/710 9200/761 2210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 Source refut advance refut	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow no of activity in fund 210, Debt Service: d balance as provided in prior school year withheld terest (revenue on withheld MVLR) d bond proceeds n on refunded bonds	166.23 6,079.84 3,456.66 143,000.00 26,932.33 51.04	52,134.68 470.63 5,861.64 218.20 3,456.66 164,435.99 31.28 5,516.10 14,565.73 164,435.99 31.28 - 143,000.00 26,932.33
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/720 9200/761 2210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3328 1114 3328 10 Pincipa Bond int Refunde Premiun Less: Principa Interest Dues ar Paymen	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS ADS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds	166.23 6,079.84 3,456.66 143,000.00 26,932.33 51.04	52,134.68 470.63 5,861.64 218.20 3,456.66 164,435.99 31.28 5,516.10 14,565.73 164,435.99 31.28 - 143,000.00 26,932.33
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/730 9200/761 2210 1114 3326 9200/761 2210 1114 3326 9200/761 2210 1114 3326 9200/761 2210 1114 3326 Beginning fur Plus: CO&DS Bond int Refunde Premiun Less: Principa Interest Dues an Paymen Dues ar Discoun	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CQ&DS Distributed Interest on Undistributed CO&DS XEDS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments expenditure di fees on bond interest above) ts to refunded bonds (admin and underwriter fees) t on refunded bonds	166.23 6,079.84 3,456.66 143,000.00 26,932.33 51.04	52,134.68 470.63 5,861.64 218.20 3,456.66 164,435.99 31.28 5,516.10 14,565.73 164,435.99 31.28 - 143,000.00 26,932.33 51.04
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refut advance	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 26DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment the fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	166.23 6,079.84 3,456.66 143,000.00 26,932.33 51.04	52,134.68 470.63 5,861.64 218.20 3,456.66 164,435.99 31.28 5,516.10
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refut agent. Reconciliatic Beginning fur Plus: CO&DS Bond int	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ited fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Active payments agent to payments of refunded bonds escrow And funder and balance as provided in prior school year withheld terest (revenue on withheld MVLR)	166.23 6,079.84 3,456.66 143,000.00 26,932.33 51.04	52,134.68 470.63 5,861.64 218.20 3,456.66 164,435.99 31.28 5,516.10 14,565.73 164,435.99
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/720 9200/761 2210 1114 3322 3326 111XX To record det earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde Premiun	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow	166.23 6,079.84 3,456.66 143,000.00 26,932.33 51.04	52,134.68 470.63 5,861.64 218.20 3,456.66 164,435.99 31.28 5,516.10 14,565.73 164,435.99
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/720 9200/721 9200/761 2210 1114 3322 3326 111XX To record det earnings, rela advance refut advance refut advance refut Beginning fur Plus: CO&DS Bond int Refunde Premiun Less: Principa	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 28DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow non of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds in on refunded bonds	166.23 6,079.84 3,456.66 143,000.00 26,932.33 51.04	52,134.68 470.63 5,861.64 218.20 3,456.66 164,435.99 31.28 5,516.10 144,565.73 164,435.99 31.28 - 143,000.00
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9200/710 9200/730 9200/761 9200/710 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 8200 1114 3322 3326 11XX To record def earnings, rela advance refut advance refut advance refut advance refut advance refut Beginning fur Plus: CO&DS Bond int Refunde Premium Less: Principa Interest	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS ADS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds	166.23 6,079.84 3,456.66 143,000.00 26,932.33 51.04	52,134.68 470.63 5,861.64 218.20 3,456.66 164,435.99 31.28 5,516.10 14,565.73 164,435.99 31.28 - 143,000.00 26,932.33
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/761 9200/710 9200/761	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow no of activity in fund 210, Debt Service: d balance as provided in prior school year withheld terest (revenue on withheld MVLR) d bond proceeds n on refunded bonds	166.23 6,079.84 3,456.66 143,000.00 26,932.33 51.04	52,134.68 470.63 5,861.64 218.20 3,456.66 164,435.99 31.28 5,516.10 14,565.73 164,435.99 31.28 - 143,000.00 26,932.33
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/720 9200/720 9200/761 2210 1114 3322 3326 111XX To record det earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde Premiun Less: Principa Interest Dues an Paymen Dues an	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments expenditure di fees on bond interest above) ts to refunded bonds (admin and underwriter fees)	166.23 6,079.84 3,456.66 143,000.00 26,932.33 51.04	52,134.68 470.63 5,861.64 218.20 3,456.66 164,435.99 31.28 5,516.10 14,565.73 164,435.99 31.28 - 143,000.00 26,932.33
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/720 9200/720 9200/761 2210 1114 3322 3326 111XX To record det earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde Premiun Less: Principa Interest Dues an Paymen Dues an	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CQ&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments expenditure di fees on bond interest above) ts to refunded bonds (admin and underwriter fees) t on refunded bonds	166.23 6,079.84 3,456.66 143,000.00 26,932.33 51.04	52,134.68 470.63 5,861.64 218.20 3,456.66 164,435.99 31.28 5,516.10 14,565.73 164,435.99 31.28 - 143,000.00 26,932.33

Liberty County School District

Entries resu	Iting from bond issuance and refunding:	Debit	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791 No. novy mony	Premium on Sale of Bonds		-
	ey bond issues for the 2015-2016 fiscal year.		
	bt Service Current Bond Refunding		
<u>Account #</u> 9299/790	Description Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
	funding for the 2015-2016 fiscal year.		
	bt Service Advance Bond Refunding		
<u>Account #</u> 1114	Description 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 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	,		
lo advanced	refunding for the 2015-2016 fiscal year.		
und 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX 2210	Cash	-	
	Accrued Interest Payable terest for the 2015-2016 fiscal year		-
	•	.	
rear-end en		<u>Debit</u>	<u>Credit</u>
	pital Projects, CO&DS		
Account #	Description		
11VV		15 601 01	
	Cash Due from Other Agencies	15,621.21 301.27	
1220	Cash Due from Other Agencies Dues and Fees (Administrative expense)	15,621.21 301.27 32.68	
1220 9200/730 9200/710	Due from Other Agencies Dues and Fees (Administrative expense) Interest	301.27	
1220 9200/730 9200/710 2632	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable	301.27	301.27
1220 9200/730 9200/710 2632 3321	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed	301.27	15,561.38
1220 9200/730 9200/710 2632 3321 3325	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable	301.27	15,561.38
1220 9200/730 9200/710 2632 3321 3325 Fo record CC	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees.	301.27 32.68	15,561.38
1220 9200/730 9200/710 2632 3321 3325 Fo record CC 2632	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	301.27	15,561.38 92.51
1220 3200/730 3200/710 2632 3321 3325 Fo record CC 2632 3321	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees.	301.27 32.68	15,561.38 92.51 1,031.68
1220 9200/730 9200/710 2632 3321 3325 Fo record CC 2632 3321 3325	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	301.27 32.68	15,561.38 92.51 1,031.68
1220 3200/730 3200/710 3632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	301.27 32.68	15,561.38 92.51 1,031.68
1220 3200/730 3200/710 3323 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account #	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS Def	301.27 32.68 1,073.25	15,561.38 92.51 1,031.68
1220 2200/730 2200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services	301.27 32.68	15,561.38 92.51 1,031.68 41.57
1220 2200/730 2200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS Def	301.27 32.68 1,073.25	15,561.38 92.51 1,031.68 41.57
1220 2200/730 2200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration	301.27 32.68 1,073.25	15,561.38 92.51 1,031.68 41.57
1220 2200/730 2200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Bebrared Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	301.27 32.68 1,073.25	15,561.38 92.51 1,031.68 41.57
1220 9200/730 9200/710 9323 9321 9325 Fo record CC 9321 9325 Fo record PY Fund 100 Ge Account # 7200/310 9323 Fo record am provided in A Fund 210 De	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u></u>	301.27 32.68 1,073.25	15,561.38 92.51 1,031.68 41.57
1220 2200/730 2200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account #	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Bebrared Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	301.27 32.68 1,073.25	15,561.38 92.51 1,031.68 41.57
1220 2200/730 2200/730 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 200/710 200/720	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest	301.27 32.68 1,073.25 679.47 23,000.00 5,966.69	15,561.38 92.51 1,031.68 41.57
1220 1220/730 1200/730 1200/710 1632 13325 150 record CC 13325 150 record PY 13325 150 record PY 13325 150 record PY 13325 150 record PY 13323 150 record am 150 record a	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	301.27 32.68 1,073.25 679.47 23,000.00	15,561.38 92.51 1,031.68 41.57
1220 3200/730 3200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 3200/720 3200/730 3200/761	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS CO&DS Distributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	301.27 32.68 1,073.25 679.47 23,000.00 5,966.69	15,561.38 92.51 1,031.68 41.57
1220 3200/730 3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/720 3200/761 2210	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	301.27 32.68 1,073.25 679.47 23,000.00 5,966.69	15,561.38 92.51 1,031.68 41.57
1220 2200/730 2200/730 2320/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/761 2210 1114 3322	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	301.27 32.68 1,073.25 679.47 23,000.00 5,966.69	15,561.38 92.51 1,031.68 41.57 679.47
1220 3200/730 3200/710 3323 To record CC 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/761 2210 1114 3322	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	301.27 32.68 1,073.25 679.47 23,000.00 5,966.69	15,561.38 92.51 1,031.68 41.57 679.47 679.47 28,223.81 5.37
1220 3200/730 3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/710 3200/720 3200/761 3210 1114 3322 3326 11XX	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	301.27 32.68 1,073.25 679.47 23,000.00 5,966.69	301.27 15,561.38 92.51 1,031.68 41.57 679.47 679.47 28,223.81 5.37 746.27
1220 3200/730 3200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/761 3200/761 3210 1114 3322 3326 11XX Fo record del	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	301.27 32.68 1,073.25 679.47 23,000.00 5,966.69	15,561.38 92.51 1,031.68 41.57 679.47 679.47 28,223.81 5.37
1220 3200/730 3200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 3200/720 3200/730 3200/761 2210 1114 3322 3326 1114 3322 50 record del 3326 111X Fo record del 2017 50 rec	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	301.27 32.68 1,073.25 679.47 23,000.00 5,966.69	15,561.38 92.51 1,031.68 41.57 679.47 679.47 28,223.81 5.37
1220 3200/730 3200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY <u>Fund 100 Ge</u> <u>Account #</u> 7200/310 3323 Fo record am provided in A <u>Fund 210 De</u> <u>Account #</u> 3200/710 3200/720 3200/710 3200/761 2210 1114 3322 3326 11XX Fo record del advance refu	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0 Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment tted fees, reversal of accrued interest, and transfer of prior year	301.27 32.68 1,073.25 679.47 23,000.00 5,966.69	15,561.38 92.51 1,031.68 41.57 679.47 679.47 28,223.81 5.37
1220 2200/730 2200/730 2200/710 2632 3321 3325 Fo record CC 2632 2632 2632 2632 2632 275 Fo record PY Fund 100 Ge Account # 2200/310 3323 Fo record am provided in A Fund 210 De Account # 2200/710 2200/720 2200/720 2200/761 2210 1114 3326 1114 3322 3326 1114 3322 50 70 record del 2210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3327 1114 1107 1114 1114 1114 1107 1114 1	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0 Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment tted fees, reversal of accrued interest, and transfer of prior year	301.27 32.68 1,073.25 679.47 23,000.00 5,966.69	15,561.38 92.51 1,031.68 41.57 679.47 679.47 28,223.81 5.37
1220 2200/730 2200/730 2200/710 2632 3321 3325 Fo record CC 2632	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	301.27 32.68 1,073.25 679.47 23,000.00 5,966.69	15,561.38 92.51 1,031.68 41.57 679.47 679.47 28,223.81 5.37 746.27
1220 2200/730 2200/730 2320/710 2632 23321 23325 To record CC 2632 23321 2632 2632 23321 2607 Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 2200/730 2200/730 2200/761 2210 1114 3322 3326 111X To record del aarnings, rela advance refu agent. Reconciliatid Beginning fur Plus:	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Detervice payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	301.27 32.68 1,073.25 679.47 23,000.00 5,966.69	15,561.38 92.51 1,031.68 41.57 679.47 679.47 28,223.81 5.37 746.27 3,093.23
1220 3200/730 3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/700 300/700	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow model and the payments of refunded bonds escrow withheld	301.27 32.68 1,073.25 679.47 23,000.00 5,966.69	15,561.38 92.51 1,031.68 41.57 679.47 679.47 28,223.81 5.37 746.27 3,093.23 28,223.81
1220 3200/730 3200/710 2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/730 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/710 3200/761 2210 11114 3322 3326 11XX To record del advance refu agent. Reconciliation Geginning fur Plus: CO&DS Bond int	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for ABE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR)	301.27 32.68 1,073.25 679.47 23,000.00 5,966.69	15,561.38 92.51 1,031.68 41.57 679.47 679.47 28,223.81 5.37 746.27 3,093.23 28,223.81
1220 3200/730 3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/761 2210 3200/761 2210 3200/761 2210 3326 3326 3326 3326 3327 To record del aarnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond inin Refunded	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow model and the payments of refunded bonds escrow withheld	301.27 32.68 1,073.25 679.47 23,000.00 5,966.69	15,561.38 92.51 1,031.68 41.57 679.47 679.47 28,223.81 5.37 746.27 3,093.23 28,223.81 5.37
1220 2200/730 2200/730 2200/710 2632 3321 3325 To record CC 2632	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Det service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow motion cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) ed balance as provided in prior school year withheld terest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds	301.27 32.68 1,073.25 679.47 23,000.00 5,966.69	15,561.38 92.51 1,031.68 41.57 679.47 679.47 28,223.81 5.37 746.27 3,093.23 28,223.81 5.37 -
1220 2200/730 2200/730 2200/710 2632 3321 3325 To record CC 2632 23321 3325 To record PY <u>Fund 100 Ge</u> <u>Account #</u> 7200/310 3323 To record am provided in A <u>Fund 210 De</u> <u>Account #</u> 2200/710 2200/720 2200/720 2200/761 2210 1114 3322 3200/761 2210 1114 3322 3200/761 2210 1114 3322 3200/761 2210 1114 3322 3326 1114 3322 3326 1114 3322 3320 1114 3322 3320 1114 3322 3320 1114 3322 3320 1114 3322 3320 1114 3322 3320 1114 3322 3320 1114 3322 3320 1114 3322 3320 1114 3322 3320 1114 3322 3320 1114 3322 3320 1114 3322 3200/761 2210 1114 3322 3320 1114 3322 3320 1114 3322 3320 1114 3322 3320 1114 3322 3320 1114 3322 3320 1114 3322 3320 1114 3322 3320 1114 3322 3320 1114 3322 3320 1114 3322 3320 1114 3322 3320 1114 3322 3320 1114 3322 3320 1114 3322 3320 1114 3322 3320 1114 3322 3320 1114 3322 3320 1114 322 3320 1114 322 3320 1114 322 3200/761 2210 1114 322 3200/761 2210 1114 322 3200/761 2210 1114 322 3200/761 2210 1114 322 3200/761 2210 1114 322 3200/761 2210 1114 322 3200/761 2210 1114 322 3200/761 2210 1114 322 3200/761 2210 1114 322 3200/761 2210 1114 322 3200/761 2210 1114 322 3200/761 2210 1114 322 3200/761 2210 1114 322 320 3200/761 2210 1114 322 320 320 320 320 320 320 320	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) d balance as provided in prior school year withheld terest (revenue on withheld MVLR) d bond proceeds n on refunded bonds I payments	301.27 32.68 1,073.25 679.47 23,000.00 5,966.69	15,561.38 92.51 1,031.68 41.57 679.47 679.47 28,223.81 5.37 746.27 3,093.23 28,223.81 5.37 - - 23,000.00
1220 2200/730 2200/730 2321 2632 3325 To record CC 2632 23321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 2200/710 2200/720 2200/761 2210 1114 3322 326 1114 3322 326 1114 3322 3200/761 2210 1114 3322 326 1114 3322 326 1114 3322 326 1114 3322 326 1114 3322 326 1114 3322 3200/761 2210 1114 3322 3200/761 2210 1114 3326 1128 Bond ini Reconciliatid Beginning fur Plus: CO&DS Bond ini Refunde Premiur Less: Principa Interest	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Descrice payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) d balance as provided in prior school year withheld terest (revenue on withheld MVLR) d bond proceeds n on refunded bonds I payments expenditure	301.27 32.68 1,073.25 679.47 23,000.00 5,966.69	15,561.38 92.51 1,031.68 41.57 679.47 679.47 28,223.81 5.37 746.27 3,093.23 28,223.81 5.37 - 23,000.00 5,966.69
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2000/710 3200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliatia Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) d balance as provided in prior school year withheld terest (revenue on withheld MVLR) d bond proceeds n on refunded bonds I payments	301.27 32.68 1,073.25 679.47 23,000.00 5,966.69	15,561.38 92.51 1,031.68 41.57 679.47 679.47 28,223.81 5.37 746.27 3,093.23 28,223.81 5.37
1220 3200/730 3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/720 3200/761 2210 1114 3322 3326 111XX To record del aarnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond ini Refunde Premiur Less: Principa Interest Dues ar Paymen Dues ar	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for MBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow not of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds I payments expenditure d fees (fees on bond interest above) ts to refunded bonds (admin and underwriter fees)	301.27 32.68 1,073.25 679.47 23,000.00 5,966.69	15,561.38 92.51 1,031.68 41.57 679.47 679.47 28,223.81 5.37 746.27 3,093.23 28,223.81 5.37 - 23,000.00 5,966.69
1220 3200/730 3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/720 3200/761 2210 1114 3322 3326 111XX To record del aarnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond ini Refunde Premiur Less: Principa Interest Dues ar Paymen Dues ar	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS B&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Co&DS Withheld for SEE/COBI Bonds SBA Sinking Fund Earnings Co&DS Withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) d boalance as provided in prior school year withheld terest (revenue on withheld MVLR) d boalance as provided in prior school year withheld terest (revenue on withheld MVLR) d boalance as provided in prior school year withheld terest (revenue on withheld MVLR) d boalance as provided in prior school year withheld terest (revenue on withheld MVLR) d boalance as provided in prior school year withheld terest (revenue on withheld MVLR) d boalance as provided in prior school year withheld terest (revenue on withheld MVLR) d boal proceeds n on refunded bonds I payments expenditure d fees on refunded bonds (admin and underwriter fees) t on refunded bonds	301.27 32.68 1,073.25 679.47 23,000.00 5,966.69	15,561.38 92.51 1,031.68 41.57 679.47 679.47 28,223.81 5.37 746.27 3,093.23 28,223.81 5.37 - 23,000.00 5,966.69

Madison County School District

Entries resu			
	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791 No now mon	Premium on Sale of Bonds		-
	ey bond issues for the 2015-2016 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	Description		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
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 3792	Sale of Refunding Bonds		-
3322	Premium on Sale of Refunding Bonds CO&DS Withheld for SBE/COBI Bonds		-
5522	CORDS Withheid for SBE/COBI Bolids		-
No current re	funding for the 2015-2016 fiscal year.		
-und 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced	refunding for the 2015-2016 fiscal year.		
	bb Service, SBE/COBI Bonds		
Account # 11XX	Description		
11XX 2210	Cash	-	
	Accrued Interest Payable		-
NO accided in	nterest for the 2015-2016 fiscal year		
Year-end en	tries:	Debit	Credit
Fund 360 Ca	pital Projects, CO&DS		
<u>Account #</u> 11XX	<u>Description</u> Cash	30,901.16	
1220	Due from Other Agencies	703.04	
9200/730	Dues and Fees (Administrative expense)	76.25	
9200/710	Interest	70.25	
2632	Deferred Revenues - Unavailable		703.04
3321	CO&DS Distributed		30,761.53
3325	Interest on Undistributed CO&DS		215.88
5525			
	0&DS disbursements, investment earnings, and treasury fees.		210100
To record CC			210.00
To record CC 2632	Deferred Revenues - Unavailable - Prior Year	4,445.19	
To record CC 2632 3321	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	4,445.19	4,345.10
To record CC 2632 3321 3325	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	4,445.19	
To record CC 2632 3321 3325 To record PY	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	4,445.19	4,345.10
To record CC 2632 3321 3325 To record PY	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	4,445.19	4,345.10
To record CC 2632 3321 3325 To record PY Fund 100 Ge	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	4,445.19	4,345.10
To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services	4,445.19 1,585.62	4,345.10 100.09
To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration		4,345.10
To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as		4,345.10 100.09
To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration		4,345.10 100.09
To record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as		4,345.10 100.09
To record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds		4,345.10 100.09
To record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account #	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description		4,345.10 100.09
To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds	1,585.62	4,345.10 100.09
To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Hot Service, SBE/COBI Bonds Description Redemption of Principal	1,585.62	4,345.10 100.09
To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/730	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Hot Service, SBE/COBI Bonds Description Redemption of Principal Interest	1,585.62 60,000.00 11,032.91	4,345.10 100.09
To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration wounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	1,585.62 60,000.00 11,032.91 21.32	4,345.10 100.09
To record CC 2632 3321 3325 To record PY <u>Fund 100 Ge</u> Account # 7200/310 3323 To record am provided in A <u>Fund 210 De</u> Account # 3200/710 3200/720 3200/720 3200/761 2210 1114	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration wounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	1,585.62 60,000.00 11,032.91 21.32	4,345.10 100.09 1,585.62
To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 2200/710 3200/761 3200/761 2210 1114 3322	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	1,585.62 60,000.00 11,032.91 21.32	4,345.10 100.09 1,585.62 68,673.35
To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 3200/710 3200/720 3200/710 3200/721 3200/710 3200/761 32210 11114 3322 3326	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	1,585.62 60,000.00 11,032.91 21.32	4,345.10 100.09 1,585.62 68,673.35 13.06
To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/761 2210 1114 3322 3326 11XX	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	1,585.62 60,000.00 11,032.91 21.32	4,345.10 100.09 1,585.62 68,673.35
To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/761 2210 1114 3322 3326 11XX To record del	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration counts withheld from MVLR for actual administration fees as cotable rticle XII, Section 9, Subsection (d) of the Florida Constitution. etc. etc. SBE/COBI Bonds Description Redemption of Principal Interest Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash et service payments, MVLR withheld for debt service, investment	1,585.62 60,000.00 11,032.91 21.32	4,345.10 100.09 1,585.62 68,673.35 13.06
To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, relation	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year	1,585.62 60,000.00 11,032.91 21.32	4,345.10 100.09 1,585.62 68,673.35 13.06
To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 3200/710 3200/710 3200/761 2210 1114 3322 3326 11XX To record de earnings, rela	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration counts withheld from MVLR for actual administration fees as cotable rticle XII, Section 9, Subsection (d) of the Florida Constitution. etc. etc. SBE/COBI Bonds Description Redemption of Principal Interest Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash et service payments, MVLR withheld for debt service, investment	1,585.62 60,000.00 11,032.91 21.32	4,345.10 100.09 1,585.62 68,673.35 13.06
To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 3200/710 3200/710 3200/761 2210 1114 3322 3326 11XX To record de earnings, rela	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year	1,585.62 60,000.00 11,032.91 21.32	4,345.10 100.09 1,585.62 68,673.35 13.06
To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 111X To record de earnings, rela advance refu agent.	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year	1,585.62 60,000.00 11,032.91 21.32	4,345.10 100.09 1,585.62 68,673.35 13.06
To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 111XX To record de aarnings, rela advance refu agent.	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	1,585.62 60,000.00 11,032.91 21.32	4,345.10 100.09 1,585.62 68,673.35 13.06 2,367.82
To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 111XX To record de aarnings, rela advance refu agent.	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration ioounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	1,585.62 60,000.00 11,032.91 21.32	4,345.10 100.09 1,585.62 68,673.35 13.06
To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 9200/720 9200/720 9200/720 9200/720 9200/761 2210 1114 3322 3326 111X To record de earnings, rela advance refu agent. Reconciliation Beginning fur Plus:	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	1,585.62 60,000.00 11,032.91 21.32	4,345.10 100.09 1,585.62 68,673.35 13.06 2,367.82 6,001.89
To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 2200/710 3200/761 3200/761 3210 1114 3322 3326 11XX To record de aarnings, rela advance refu agent. Reconciliatio Beginning fur Plus: CO&DS	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow cash ot service payments in prior school year withheld	1,585.62 60,000.00 11,032.91 21.32	4,345.10 100.09 1,585.62 68,673.35 13.06 2,367.82
To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 3200/710 3200/710 3200/761 2210 3200/761 2210 3200/761 2210 3200/761 2210 3200/761 2210 3200/761 2210 3200/761 2210 3200/761 2210 3200/761 2210 3200/761 2210 3200/761 2210 3200/761 2210 3200/761 2200/730 3200/761 2210 3200/761 2200/730 3200/761 2210 3200/761 2200/730 3200/761 2200/730 3200/761 2200/730 3200/761 2200/730 3200/761 2200/730 3200/761 2200/730 3200/761 2200/730 3200/761 2200/730 3200/761 2200/730 3200/761 2200/780 3200/761 2200/780 3200/761 2200/780 3200/761 2200/780 3200/761 2200/780 3200/761 2200/780 3200/761 2200/780 3200/761 2200/780 3200/761 2200/780 3200/761 2200/780 3200/761 2200/780 3200/761 2200/780 3200/761 2200/780 3200/761 2200/780 3200/761 2200/780 3200/761 2200/780 300/780 300/7	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment tated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld terest (revenue on withheld MVLR)	1,585.62 60,000.00 11,032.91 21.32	4,345.10 100.09 1,585.62 68,673.35 13.06 2,367.82 6,001.89 68,673.35
To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/710 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record de aarnings, rela advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond in Refunded	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow cash ot service payments in prior school year withheld	1,585.62 60,000.00 11,032.91 21.32	4,345.10 100.09 1,585.62 68,673.35 13.06 2,367.82 6,001.89 68,673.35
To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/710 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record de aarnings, rela advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond in Refunded	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment tated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds	1,585.62 60,000.00 11,032.91 21.32	4,345.10 100.09 1,585.62 68,673.35 13.06 2,367.82 6,001.89 68,673.35
To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/720 9200/720 9200/761 2210 1114 3322 3326 9200/761 2210 1114 3322 3326 9200/761 2210 1114 3322 3326 9200/761 2210 1114 3322 3326 9200/761 2210 1114 3322 3326 9200/761 2210 1114 3322 3326 9200/761 2210 1114 3322 3326 9200/761 2210 1114 3322 3326 9200/761 2210 1114 3322 3326 9200/761 2210 1114 3322 3326 9200/761 2210 1114 3322 3326 9200/761 2210 1114 3322 3326 9200/761 2210 1114 3322 3326 9200/761 2210 9200/761 2200 700 9200/761 2200 700 9200/761 2200 700 9200/761 2200 700 9200/761 2200 700 9200/761 2200 700 9200/761 2200 700 9200/761 2200 700 9200/761 2200 700 9200/761 2200 700 9200/761 2200 700 9200/761 2200 700 9200/761 2200 700 9200/761 2200 700 9200/761 2200 700 9200/761 2200 700 9200/761 2200 700 9200/761 2200 700 9200/761 200 700 9200/761 200 700 900 9	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment tated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds	1,585.62 60,000.00 11,032.91 21.32	4,345.10 100.09 1,585.62 68,673.35 13.06 2,367.82 6,001.89 68,673.35
To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 1114 3322 3320 70 70 9200/761 2210 1114 3322 3320 70 70 9200/761 2210 1114 3322 3320 70 70 9200/761 2210 1114 3322 3326 70 70 9200/761 2210 1114 3322 3326 70 70 9200/761 2210 1114 322 3326 70 70 9200/761 2210 1114 322 3326 70 70 9200/761 2210 1114 322 3326 70 70 9200/761 2210 1114 322 3326 70 70 9200/761 2210 1114 322 3326 70 70 9200/761 2210 1114 322 3326 70 70 9200/761 2210 1114 322 326 70 70 9200/761 2210 1114 322 326 70 70 9200/761 2210 70 70 9200/761 2210 70 70 9200/761 2210 70 70 9200/761 2210 70 70 9200/761 2210 70 70 70 9200/761 2210 70 70 70 70 70 70 70 70 70 70 70 70 70	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow terest (revenue on withheld MVLR) d bond proceeds non refunded bonds	1,585.62 60,000.00 11,032.91 21.32	4,345.10 100.09 1,585.62 68,673.35 13.06 2,367.82 6,001.89 68,673.35 13.06
To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 2200/710 3200/720 3200/720 3200/720 3200/761 2210 1114 3322 3200/761 2210 1114 3322 3326 111X To record de aarnings, rela advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Defermine Struct Struct Malance as provided in prior school year withheld terest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds I payments	1,585.62 60,000.00 11,032.91 21.32	4,345.10 100.09 1,585.62 68,673.35 13.06 2,367.82 68,673.35 13.06 - - - - -
To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/7310 3323 To record arr provided in A Fund 210 De Account # 2000/710 3200/761 2200/70 3200/761 2210 3200/761 2200/780 3200/761 2210 3200/761 3200/761 2210 3200/761 2210 3200/761 2210 3200/761 2210 3200/761 2210 3200/761 2210 3200/761 2210 3200/761 2210 3200/761 2210 3200/761 2210 3200/761 2210 3200/761 2210 3200/761 2210 3200/761 2210 3200/761 2210 300 300/761 2200/70 300 300/761 200/70 300/70	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>Advectors, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Descrive withheld terest (revenue on withheld MVLR) d bond proceeds n on refunded bonds I payments expenditure	1,585.62 60,000.00 11,032.91 21.32	4,345.10 100.09 1,585.62 68,673.35 13.06 2,367.82 68,673.35 13.06 - - - - - - - - - - - - - - - - - - -
To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record de aarnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymer Dues ar	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Descrivity in fund 210, Debt Service: and balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments expenditure diffees on bond interest above) ts to refunded bonds escrow agent ad fees on refunded bonds (admin and underwriter fees)	1,585.62 60,000.00 11,032.91 21.32	4,345.10 100.09 1,585.62 68,673.35 13.06 2,367.82 68,673.35 13.06 - - - - - - - - - - - - - - - - - - -
To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record de aarnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymer Dues ar	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service, payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: withheld terest (revenue on withheld MVLR) ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments expenditure di fees on bond interest above) ts to refunded bonds escrow agent di dees on refunded bonds (admin and underwriter fees) t on refunded bonds	1,585.62 60,000.00 11,032.91 21.32	4,345.10 100.09 1,585.62 68,673.35 13.06 2,367.82 68,673.35 13.06 - - - - - - - - - - - - - - - - - - -

Manatee County School District

			0
Entries resu	Iting from bond issuance and refunding:	Debit	<u>Credit</u>
	upital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2015-2016 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	Description		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
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 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current re	funding for the 2015-2016 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
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 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
3715 3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced	refunding for the 2015-2016 fiscal year.		
und 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2015-2016 fiscal year		
Year-end ent	tries:	Debit	Credit
Fund 360 Ca	pital Projects, CO&DS		
unu 300 0a			
	Description		
Account #	Description Cash	345,343.88	
<u>Account #</u> 11XX 1220	Cash Due from Other Agencies	12,495.77	
Account <u>#</u> 11XX 1220 9200/730	Cash Due from Other Agencies Dues and Fees (Administrative expense)		
Account # 11XX 1220 9200/730 9200/710	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest	12,495.77	12 405 77
<u>Account #</u> 11XX 1220 9200/730 9200/710 2632	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable	12,495.77	12,495.77 342,862.06
Account # 11XX 1220 9200/730 9200/710 2632 3321	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest	12,495.77	342,862.06
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed	12,495.77	12,495.77 342,862.06 3,837.13
Account # 11XX 1220 2200/730 3200/710 2632 3321 3325 To record CC	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees.	12,495.77 1,355.31	342,862.06
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	12,495.77	342,862.06 3,837.13
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 Fo record CC 2632 3321	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees.	12,495.77 1,355.31	342,862.06 3,837.13 35,298.25
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 Fo record CC 2632 3321 3325	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	12,495.77 1,355.31	342,862.06 3,837.13 35,298.25
Account # 11XX 1220 3200/730 3200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and	12,495.77 1,355.31	342,862.06 3,837.13 35,298.25
Account # 11XX 1220 3200/730 3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and	12,495.77 1,355.31	342,862.06 3,837.13 35,298.25
Account # 11XX 1220 3200/730 3200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account #	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund	12,495.77 1,355.31	342,862.06 3,837.13 35,298.25
Account # 11XX 1220 1200/730 1200/710 1632 13325 Fo record CC 13325 Fo record PY Fund 100 Ge Account # 7200/310 1323	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	12,495.77 1,355.31 37,011.51	342,862.06 3,837.13 35,298.25 1,713.26
Account # 11XX 1220 2200/730 2200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	12,495.77 1,355.31 37,011.51	342,862.06 3,837.13 35,298.25 1,713.26
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	12,495.77 1,355.31 37,011.51	342,862.06
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	12,495.77 1,355.31 37,011.51	342,862.06 3,837.13 35,298.25 1,713.26
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account #	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description	12,495.77 1,355.31 37,011.51 28,182.78	342,862.06 3,837.13 35,298.25 1,713.26
Account # 11XX 1220 1200/730 1200/710 1632 13325 Fo record CC 13325 Fo record CC 13325 Fo record PY Fund 100 Ge 14 100 Ge 100/310 1323 Fo record am provided in A Fund 210 De 100/210	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal	12,495.77 1,355.31 37,011.51 28,182.78	342,862.06 3,837.13 35,298.25 1,713.26
Account # 11XX 1220 2200/730 2200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 200/710 200/720	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Exervice, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest	12,495.77 1,355.31 37,011.51 28,182.78 1,128,000.00 357,180.37	342,862.06 3,837.13 35,298.25 1,713.26
Account # 11XX 1220 1200/730 1200/710 12632 13325 10 record CC 13325 10 record CC 13325 10 record PY 10 record PY 10 record PY 10 record PY 10 record am 10 record am 1	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld form MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>ets Service, SBE/COBI Bonds</u> Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	12,495.77 1,355.31 37,011.51 28,182.78	342,862.06 3,837.13 35,298.25 1,713.26
Account # 11XX 1220 3200/730 3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/720 3200/720 3200/730 3200/730 3200/761	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Exervice, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest	12,495.77 1,355.31 37,011.51 28,182.78 1,128,000.00 357,180.37 448.73	342,862.06 3,837.13 35,298.25 1,713.26
Account # 11XX 1220 3200/730 3200/710 2632 3321 3325 To record CC 2632 3321 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am brovided in A Fund 210 De Account # 3200/710 3200/720 3200/761 2210 1114	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	12,495.77 1,355.31 37,011.51 28,182.78 1,128,000.00 357,180.37 448.73	342,862.06 3,837.13 35,298.25 1,713.26 28,182.76
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 9210 1114 3322	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	12,495.77 1,355.31 37,011.51 28,182.78 1,128,000.00 357,180.37 448.73	342,862.06 3,837.13 35,298.25 1,713.26 28,182.78
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/761 9200/761 9200/761 9210 1114 3322 3326	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>ett Service, SBE/COBI Bonds</u> Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	12,495.77 1,355.31 37,011.51 28,182.78 1,128,000.00 357,180.37 448.73	342,862.06 3,837.13 35,298.25 1,713.26 28,182.78 28,182.78
Account # 11XX 1220 3200/730 3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/710 3200/701 3200/701 3200/701 3200/710 3200/701 3200/710 3200/701 3200/710 3200/701 3200/710 3200/7	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	12,495.77 1,355.31 37,011.51 28,182.78 1,128,000.00 357,180.37 448.73	342,862.06 3,837.13 35,298.25 1,713.26 28,182.78
Account # 11XX 1220 3200/730 3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/761 3210 1114 3322 3326 11XX To record del 11XX	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	12,495.77 1,355.31 37,011.51 28,182.78 1,128,000.00 357,180.37 448.73	342,862.06 3,837.13 35,298.25 1,713.26 28,182.78 28,182.78
Account # 11XX 1220 3200/730 3200/710 2632 3321 3325 To record CC 2632 3321 70 record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3233 To record am provided in A Fund 210 De Account # 200/710 3200/761 3200/761 3200/761 3200/761 3200/761 3200/761 3200/761 3200/761 3220/761 320/761	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	12,495.77 1,355.31 37,011.51 28,182.78 1,128,000.00 357,180.37 448.73	342,862.06 3,837.13 35,298.25 1,713.26 28,182.78 28,182.78
Account # 11XX 1220 3200/730 3200/710 2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 200/710 3200/761 3200/761 3200/761 3210 3200/761 3210 3200/761 3220 3200/761 3210 3220/761 3220 3200/761 3220 3200/761 3220 3200/761 3220 3200/761 3220 3200/761 3220 3200/761 3200/761 321 3226 11XX To record del carnings, relation of the second del carnings, relat	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Witthheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment atd fees, reversal of accrued interest, and transfer of prior year <td>12,495.77 1,355.31 37,011.51 28,182.78 1,128,000.00 357,180.37 448.73</td> <td>342,862.06 3,837.13 35,298.25 1,713.26 28,182.78 28,182.78</td>	12,495.77 1,355.31 37,011.51 28,182.78 1,128,000.00 357,180.37 448.73	342,862.06 3,837.13 35,298.25 1,713.26 28,182.78 28,182.78
Account # 11XX 1220 3200/730 3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/761 2210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 111X To record del gant, relationed and and and and and and and and and an	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>ebt Service, SBE/COBI Bonds</u> Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	12,495.77 1,355.31 37,011.51 28,182.78 1,128,000.00 357,180.37 448.73	342,862.06 3,837.13 35,298.25 1,713.26 28,182.78 28,182.78
Account # 11XX 1220 3200/730 3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am brovided in A Fund 210 De Account # 3200/710 300/710 3	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>ebt Service, SBE/COBI Bonds</u> Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	12,495.77 1,355.31 37,011.51 28,182.78 1,128,000.00 357,180.37 448.73	342,862.06 3,837.13 35,298.25 1,713.26 28,182.76 1,445,619.66 275.00 39,734.44
Account # 11XX 1220 3200/730 3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am brovided in A Fund 210 De Account # 3200/710 300/710 3	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>ebt Service, SBE/COBI Bonds</u> Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	12,495.77 1,355.31 37,011.51 28,182.78 1,128,000.00 357,180.37 448.73	342,862.06 3,837.13 35,298.25 1,713.26 28,182.78 28,182.78
Account # 11XX 1220 3200/730 3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am brovided in A Fund 210 De Account # 3200/710 3200/710 3200/710 3200/720 3200/761 2210 1114 3322 3326 11XX To record del aarnings, rela advance refua aquance refua aquance refua agent. Reconciliatic Beginning fur Plus:	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>ebt Service, SBE/COBI Bonds</u> Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	12,495.77 1,355.31 37,011.51 28,182.78 1,128,000.00 357,180.37 448.73	342,862.06 3,837.13 35,298.25 1,713.26 28,182.76 1,445,619.66 275.00 39,734.44
Account # 11XX 1220 3200/730 3200/710 2632 3321 3325 To record CC 2632 2632 2632 2632 2632 13325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 200/710 3200/761 300/761 300/7	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow <	12,495.77 1,355.31 37,011.51 28,182.78 1,128,000.00 357,180.37 448.73	342,862.06 3,837.13 35,298.25 1,713.26 28,182.78 1,445,619.66 275.00 39,734.44
Account # 11XX 1220 3200/730 3200/730 3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/720 3200/710 3200/720 3200/761 2210 3326 11XX To record del aarnings, rela advance refui agent. Reconciliatic Beginning fur Plus: CO&DS Bond int Refunded	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Peferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as ritcle XII, Section 9, Subsection (d) of the Florida Constitution. Ebscription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment atdefees, reversal of accrued interest, and transfer of prior year	12,495.77 1,355.31 37,011.51 28,182.78 1,128,000.00 357,180.37 448.73	342,862.06 3,837.13 35,298.25 1,713.26 28,182.76 1,445,619.66 275.00 39,734.44 185,597.14 1,445,619.66
Account # 11XX 1220 3200/730 3200/730 3200/710 2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/730 3200/761 2210 1114 3322 3326 11XX To record del aarnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond inl Refunded Premiun	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow <	12,495.77 1,355.31 37,011.51 28,182.78 1,128,000.00 357,180.37 448.73	342,862.06 3,837.13 35,298.25 1,713.26 28,182.76 1,445,619.66 275.00 39,734.44 185,597.14 1,445,619.66
Account # 11XX 1220 3200/730 3200/730 3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am brovided in A Fund 210 De Account # 3200/730 3200/761 2210 1114 3322 3326 50 record del 3322 3320 70 record del 3322 3320 70 record del 3322 3320 70 record del 3322 3320 70 record del 3322 3326 To record del 3327 To record del 3328 Beginning fur Plus: CO&DS Bond ini Refunde Premiur Less:	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rtick XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accured Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow coash bt service payments, MVLR withheld for debt service, investment ated fees, rev	12,495.77 1,355.31 37,011.51 28,182.78 1,128,000.00 357,180.37 448.73	342,862.06 3,837.13 35,298.25 1,713.26 28,182.76 1,445,619.66 275.00 39,734.44 1,445,619.66 275.00
Account # 11XX 1220 3200/730 3200/710 2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am brovided in A Fund 210 De Account # 3200/710 3200/761 2210 1114 3322 3200/761 2210 1114 3322 3200/761 2210 1114 3322 3326 1114 3322 3326 To record del acount gent. Reconciliation Beginning fur Plus: CO&DS Bond int Refunde Premiur Less: Principa	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Peferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as ritcle XII, Section 9, Subsection (d) of the Florida Constitution. Ebscription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment atdefees, reversal of accrued interest, and transfer of prior year	12,495.77 1,355.31 37,011.51 28,182.78 1,128,000.00 357,180.37 448.73	342,862.06 3,837.13 35,298.25 1,713.26 28,182.76 1,445,619.66 275.00 39,734.44 185,597.14 1,445,619.66
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/730 9200/761 2210 1114 3322 3326 111XX To record del earnings, rela advance refua advance refua advance refua Gent. Refunde Plus: CO&DS Bond int Refunde Prencipa Interest	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash Det service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow or of activity in fund 210, Debt Service: <tr< td=""><td>12,495.77 1,355.31 37,011.51 28,182.78 1,128,000.00 357,180.37 448.73</td><td>342,862.06 3,837.13 35,298.25 1,713.26 28,182.78 1,445,619.66 275.00 39,734.44 1,445,619.66 275.00 - - 1,128,000.00</td></tr<>	12,495.77 1,355.31 37,011.51 28,182.78 1,128,000.00 357,180.37 448.73	342,862.06 3,837.13 35,298.25 1,713.26 28,182.78 1,445,619.66 275.00 39,734.44 1,445,619.66 275.00 - - 1,128,000.00
Account # 11XX 1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/710 9200/720 9200/761 9200/7	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CQ&DS Distributed Interest on Undistributed CO&DS X&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CQ&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CQ&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as ntrice XII, Section 9, Subsection (d) of the Florida Constitution. Et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment tated fees, reversal of accrued interest, and transfer of prior year <td>12,495.77 1,355.31 37,011.51 28,182.78 1,128,000.00 357,180.37 448.73</td> <td>342,862.06 3,837.13 35,298.25 1,713.26 28,182.78 1,445,619.66 275.00 39,734.44 1,445,619.66 275.00 - 1,128,000.00 357,180.37</td>	12,495.77 1,355.31 37,011.51 28,182.78 1,128,000.00 357,180.37 448.73	342,862.06 3,837.13 35,298.25 1,713.26 28,182.78 1,445,619.66 275.00 39,734.44 1,445,619.66 275.00 - 1,128,000.00 357,180.37
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/710 9200/710 9200/710 9200/761 2210 1114 3322 3326 111XX To record del earnings, rela advance refui agent. Reconciliatic Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde Premiun Less: Principa Interest Dues ar Paymen Dues ar	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable - Oo Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment tated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds e	12,495.77 1,355.31 37,011.51 28,182.78 1,128,000.00 357,180.37 448.73	342,862.06 3,837.13 35,298.25 1,713.26 28,182.78 1,445,619.66 275.00 39,734.44 1,445,619.66 275.00 - 1,128,000.00 357,180.37
Account # 11XX 1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/710 9200/710 9200/761 2210 1114 3322 9200/730 9200/761 2210 1114 3322 3326 11XX To record del aarnings, rela advance refui agent. Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde Premiun Less: Principa Interest Dues ar Paymen Dues ar	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Date of the expense of the expense Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Zeferred Revenues - Unavailable - OxDS disbursements, and aneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rtick XII, Section 9, Subsection (d) of the Florida Constitution. Sbt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	12,495.77 1,355.31 37,011.51 28,182.78 1,128,000.00 357,180.37 448.73	342,862.06 3,837.13 35,298.25 1,713.26 28,182.78 1,445,619.66 275.00 39,734.44 1,445,619.66 275.00 - 1,128,000.00 357,180.37

Marion County School District

			Credit
Entries resul	ting from bond issuance and refunding:	<u>Debit</u>	<u></u>
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	_
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2015-2016 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
<u>Account #</u> 9299/790	Description		
9299/790 9200/730	Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current ref	funding for the 2015-2016 fiscal year.		
	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	Account interest in ayable (officing i una Accounts)		-
No advanced	refunding for the 2015-2016 fiscal year.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	Description Cosh		
11XX 2210	Cash Accrued Interest Payable	-	-
No accrued in	nterest for the 2015-2016 fiscal year		
Year-end ent	ries:	Debit	Credit
	pital Projects, CO&DS		
Fund 360 Ca			
Account #	<u>Description</u> Cash	1,087,850.15	
<u>Account #</u> 11XX 1220	Description Cash Due from Other Agencies	10,578.17	
<u>Account #</u> 11XX 1220 9200/730	<u>Description</u> Cash		
<u>Account #</u> 11XX 1220 9200/730 9200/710 2632	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable	10,578.17	
Account # 11XX 1220 9200/730 9200/710 2632 3321	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest	10,578.17	1,085,749.19
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed	10,578.17	1,085,749.19
Account # 11XX 1220 2200/730 3200/710 2632 3321 3325 To record CO	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees.	10,578.17 1,147.33	1,085,749.19
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CO 2632 3321	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	10,578.17	1,085,749.19 3,248.29 91,277.27
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CO 2632 3321 3325	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	10,578.17 1,147.33	1,085,749.19 3,248.29 91,277.27
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS V&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, Prior Year CO&DS Distributed Interest on Undistributed CO&DS	10,578.17 1,147.33	1,085,749.19 3,248.29 91,277.27
Account # 11XX 1220 3200/730 3200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Ø&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS	10,578.17 1,147.33	1,085,749.19 3,248.29 91,277.27
Account # 11XX 1220 3200/730 3200/710 2632 3321 3325 Fo record CO 2632 3321 3325 Fo record PY Fund 100 Ge Account #	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS V&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, Prior Year CO&DS Distributed Interest on Undistributed CO&DS	10,578.17 1,147.33	1,085,749.19 3,248.29 91,277.27
Account # 11XX 1220 2200/730 2200/710 2632 3321 3325 Fo record CO 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration	10,578.17 1,147.33 92,783.26	1,085,749.19 3,248.29 91,277.27 1,505.99
Account # 11XX 1220 3200/730 3200/710 2632 3321 3325 Fo record CO 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as	10,578.17 1,147.33 92,783.26	1,085,749.19 3,248.29 91,277.27 1,505.99
Account # 11XX 1220 3200/730 3200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amore or ovided in Anore of the second se	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS V&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as trick XII, Section 9, Subsection (d) of the Florida Constitution.	10,578.17 1,147.33 92,783.26	1,085,749.19 3,248.29 91,277.27 1,505.99
Account # 11XX 1220 3200/730 3200/710 2632 3321 3325 Fo record CO 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in Ar Fund 210 De	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as	10,578.17 1,147.33 92,783.26	1,085,749.19 3,248.29 91,277.27 1,505.99
Account # 11XX 1220 3200/730 3200/710 2632 3321 3325 Fo record CO 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record amore and a for a	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal	10,578.17 1,147.33 92,783.26 23,857.86	1,085,749.19 3,248.29 91,277.27 1,505.99
Account # 11XX 1220 2200/730 2200/730 2320/710 2632 3321 3325 Fo record CO 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in An Fund 210 De Account # 200/710 3200/720	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &BDS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest	10,578.17 1,147.33 92,783.26 23,857.86 365,000.00 117,682.00	1,085,749.19 3,248.29 91,277.27 1,505.99
Account # 11XX 1220 3200/730 3200/710 2632 3321 3325 To record CO 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3233 To record amprovided in Al Fund 210 De Account # 3200/710 3200/720 3200/730	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	10,578.17 1,147.33 92,783.26 23,857.86	1,085,749.19 3,248.29 91,277.27 1,505.99
Account # 11XX 1220 3200/730 3200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in Ar Fund 210 De Account # 3200/730 3200/730 3200/730 3200/761 2210	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS v&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	10,578.17 1,147.33 92,783.26 23,857.86 365,000.00 117,682.00 146.53	1,085,749.19 3,248.29 91,277.27 1,505.99
Account # 11XX 1220 3200/730 3200/710 2632 3321 3325 Fo record CO 2632 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in Ar Fund 210 De Account # 3200/710 3200/730 3200/761 2210 1114	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	10,578.17 1,147.33 92,783.26 23,857.86 365,000.00 117,682.00 146.53	1,085,749.19 3,248.29 91,277.27 1,505.99 23,857.86
Account # 11XX 1220 3200/730 3200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in Ar Fund 210 De Account # 3200/710 3200/720 3200/761 3200/761 32210 1114 3322 3326	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS V&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	10,578.17 1,147.33 92,783.26 23,857.86 365,000.00 117,682.00 146.53	1,085,749,19 3,248.29 91,277.27 1,505.99 23,857.80 23,857.80
Account # 11XX 1220 3200/730 3200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in Ar Fund 210 De Account # 3200/710 3200/710 3200/730 3200/761 3200/761 32210 1114 3322 3326 11XX	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS V&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration outs withheld from MVLR for actual administration fees as rtick XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings CO&DS Withheld for SBE/COBI Bonds	10,578.17 1,147.33 92,783.26 23,857.86 365,000.00 117,682.00 146.53	1,085,749,19 3,248.29 91,277.27 1,505.99 23,857.80 23,857.80
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in Al Fund 210 De Account # 9200/710 9200/720 9200/761 9210 1114 3322 3326 11XX To record det	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS V&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	10,578.17 1,147.33 92,783.26 23,857.86 365,000.00 117,682.00 146.53	1,085,749,19 3,248.29 91,277.27 1,505.99 23,857.86 23,857.86
Account # 11XX 1220 3200/730 3200/710 2632 3321 3325 To record CO 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in An Fund 210 De Account # 200/710 3200/761 300/761 300/761 300/761 300/761 300/761 300/761 300/761 300/761 300/761 3	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS V&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	10,578.17 1,147.33 92,783.26 23,857.86 365,000.00 117,682.00 146.53	1,085,749,19 3,248.29 91,277.27 1,505.99 23,857.80 23,857.80
Account # 11XX 1220 3200/730 3200/710 2632 3321 3325 To record CO 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in An Fund 210 De Account # 200/710 3200/761 300/761 300/761 300/761 300/761 300/761 300/761 300/761 300/7	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ntcle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR	10,578.17 1,147.33 92,783.26 23,857.86 365,000.00 117,682.00 146.53	1,085,749,19 3,248.29 91,277.27 1,505.99 23,857.80 23,857.80
Account # 11XX 1220 3200/730 3200/730 3200/710 2632 3321 3325 Fo record CO 2632 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in Ar Fund 210 De Account # 3200/710 3200/761 3200/761 3210 3200/761 3210 3200/761 3210 3200/761 3210 3200/761 3210 3200/761 3210 3200/761 3210 3200/761 3210 3200/761 3210 3200/761 3210 3200/761 3210 3200/761 3210 3200/761 300/761	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ntcle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR	10,578.17 1,147.33 92,783.26 23,857.86 365,000.00 117,682.00 146.53	1,085,749,19 3,248.29 91,277.27 1,505.99 23,857.80 23,857.80
Account # 11XX 1220 3200/730 3200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in Ar Fund 210 De Account # 3200/761 3200/761 3200/761 3210 1114 3322 3326 1114 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 1114 3326 1114 111	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow	10,578.17 1,147.33 92,783.26 23,857.86 365,000.00 117,682.00 146.53	1,085,749,19 3,248.29 91,277.27 1,505.99 23,857.86 23,857.86 472,062.79 89.80 10,675.94
Account # 11XX 1220 3200/730 3200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am brovided in Ar Fund 210 De Account # 3200/710 3200/710 3200/761 3200/761 3200/761 3200/761 3200/761 3220/710 3200/761 3200/761 3220/710 3200/761 300/761 3	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS WDS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest ONE Vithheld for Administration Outs withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bescription Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Mathematical Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash et service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow model activity in fund 210, Debt Service: diabalance as provided in prior school year	10,578.17 1,147.33 92,783.26 23,857.86 365,000.00 117,682.00 146.53	1,085,749,19 3,248.29 91,277.27 1,505.99 23,857.86 23,857.86 472,062.79 89.80 10,675.94 60,540.84
Account # 11XX 1220 3200/730 3200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in Ar Fund 210 De Account # 3200/710 3200/710 3200/730 3200/761 3200/710 3200/761 3200/710 3200/761 3217 Source of det sarrings, rela sarvings, rela sarvings, rela sarvings, rela advance refur agent. Reconciliatio Seginning fun Plus: CO&DS	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash et service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year network with fiscal agent to payments of refunded bonds escrow	10,578.17 1,147.33 92,783.26 23,857.86 365,000.00 117,682.00 146.53	1,085,749,19 3,248.29 91,277.27 1,505.99 23,857.86 23,857.86 23,857.86 10,675.94 472,062.79 89.80 10,675.94 60,540.84 472,062.79
Account # 11XX 1220 3200/730 3200/730 3200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in Art Fund 210 De Account # 3200/730 3200/730 3200/730 3200/761 2210 3200/730 3200/761 2210 3200/730 3200/761 2210 3200/761 2210 3200/761 2210 3326 11XX To record det aarnings, rela advance refur agent. Reconciliatio Beginning fun Plus: CO&DS Bond int Refunde	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0xBDS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash et service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued	10,578.17 1,147.33 92,783.26 23,857.86 365,000.00 117,682.00 146.53	1,085,749,19 3,248.29 91,277.27 1,505.99 23,857.86 23,857.86 23,857.86 10,675.94 472,062.79 89.80 10,675.94 60,540.84 472,062.79
Account # 11XX 1220 3200/730 3200/730 3200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in Art Fund 210 De Account # 3200/730 3200/730 3200/730 3200/761 2210 3200/730 3200/761 2210 3200/730 3200/761 2210 3200/761 2210 3200/761 2210 3326 11XX To record det aarnings, rela advance refur agent. Reconciliatio Beginning fun Plus: CO&DS Bond int Refunde	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS WBDS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash et service, payments, MVLR withheld for debt service, investment ted fees, reversal of accrue	10,578.17 1,147.33 92,783.26 23,857.86 365,000.00 117,682.00 146.53	1,085,749,19 3,248.29 91,277.27 1,505.99 23,857.86 23,857.86 23,857.86 10,675.94 472,062.79 89.80 10,675.94 60,540.84 472,062.79
Account # 11XX 1220 3200/730 3200/710 2632 3321 3325 To record CO 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in Ar Fund 210 De Account # 3200/761 3200/761 3200/761 3200/761 3200/761 3200/761 3200/761 3220 3200/761 3210 To record det earnings, rela advance refur agent. Reconciliatio Beginning fun Plus: CO&DS Bond int Plus: CO&DS Bond int Plus: CO&DS Bond inte Premium Less: Principal	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &BDS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Paryments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash et service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow or of activity in fund 210, Debt Service: d balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds I payments	10,578.17 1,147.33 92,783.26 23,857.86 365,000.00 117,682.00 146.53	1,085,749,19 3,248.29 91,277.27 1,505.99 23,857.86 23,857.86 472,062.79 89.80 10,675.94 60,540.84 472,062.79 89.80 - - - 365,000.00
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in Ar Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 111XX To record det earnings, rela advance refur agent. Reconciliatio Beginning fun Plus: CO&DS Bond int Refunde Premium Less: Principal Interest	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS v&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow withheld erest (revenue on withheld MVLR) di balance as provided in prior school year withheld erest (revenue on withheld MVLR) di bond proceeds n on refunded bonds	10,578.17 1,147.33 92,783.26 23,857.86 365,000.00 117,682.00 146.53	1,085,749,19 3,248.29 91,277.27 1,505.99 23,857.86 23,857.86 23,857.86 472,062.79 89.80 10,675.94 472,062.79 89.80 - - 365,000.00 117,682.00
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CO 2632 2632 2632 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in Al Fund 210 De Account # 9200/710 9200/720 9200/720 9200/761 2210 9200/761 9200/720 9200/761 2210 9200/761 920	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &BDS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Paryments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash et service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow or of activity in fund 210, Debt Service: d balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds I payments	10,578.17 1,147.33 92,783.26 23,857.86 365,000.00 117,682.00 146.53	10,578.17 1,085,749.19 3,248.29 91,277.27 1,505.99 23,857.86 23,857.86 472,062.79 89.80 10,675.94 472,062.79 89.80 10,675.94 472,062.79 89.80 10,675.94
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CO 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in Art Fund 210 De Account # 9200/710 9200/720	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bon	10,578.17 1,147.33 92,783.26 23,857.86 365,000.00 117,682.00 146.53	1,085,749,19 3,248.29 91,277.27 1,505.99 23,857.86 23,857.86 23,857.86 472,062.79 89.80 10,675.94 472,062.79 89.80 - - 365,000.00 117,682.00
Account # 11XX 1220 3200/730 3200/730 3200/710 2632 3321 3325 To record CO 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in Art Fund 210 De Account # 3200/730 3200/761 2210 1114 3322 3200/730 3200/761 2210 1114 3322 3326 11XX To record det advance refur agent. Reconciliation Beginning fun Plus: CO&DS Bond int Refunde Premium Less: Principal Interest a Parmen Dues an Paymen Dues an	Description Cash Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS BDS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest SUBCOBI Bonds Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld erest (revenue on withheld MVLR) do bond proceeds n on refunded bonds I payments expenditure di fees on bond interest above) ts to refunded bonds ecrow agent di fees on refunded bonds (admin and underwriter fees) t on refunded bonds	10,578.17 1,147.33 92,783.26 23,857.86 365,000.00 117,682.00 146.53	1,085,749,19 3,248.29 91,277.27 1,505.99 23,857.86 23,857.86 23,857.86 472,062.79 89.80 10,675.94 472,062.79 89.80 - - 365,000.00 117,682.00

Martin County School District

Entries resul			
	ting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	y bond issues for the 2015-2016 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	Description		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 3322	Premium on Sale of Refunding Bonds CO&DS Withheld for SBE/COBI Bonds		-
OOLL			
No current re	funding for the 2015-2016 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114 9200/730	Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwhier's discound) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds Bromium on Sale of Pofunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	According to the According to the According		-
No advanced	refunding for the 2015-2016 fiscal year.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210 No accrued ir	Accrued Interest Payable terest for the 2015-2016 fiscal year		-
Year-end ent		<u>Debit</u>	Credit
	pital Projects, CO&DS		
<u>Account #</u> 11XX	<u>Description</u> Cash	260 276 25	
1220	Due from Other Agencies	260,276.35 10,831.68	
9200/730	Dues and Fees (Administrative expense)	1,174.82	
9200/710	Interest		10 001 00
2632 3321	Deferred Revenues - Unavailable CO&DS Distributed		10,831.68 258,125.05
3325	Interest on Undistributed CO&DS		3,326.12
To record CC	&DS disbursements, investment earnings, and treasury fees.		
2632	Deferred Revenues - Unavailable - Prior Year	38,752.24	
3321	CO&DS Distributed		07.040.40
	Interact on Undistributed CORDS		37,210.16
	Interest on Undistributed CO&DS		37,210.16 1,542.08
To record PY	Deferred Revenues - Unavailable, CO&DS disbursements, and		,
To record PY Fund 100 Ge	Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund		,
To record PY Fund 100 Ge Account #	Deferred Revenues - Unavailable, CO&DS disbursements, and <u>neral Fund</u> <u>Description</u>	24,429,60	,
To record PY Fund 100 Ge Account # 7200/310	Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund	24,429.60	1,542.08
To record PY Fund 100 Ge Account # 7200/310 3323 To record am	Deferred Revenues - Unavailable, CO&DS disbursements, and <u>neral Fund</u> <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as	24,429.60	1,542.08
To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Deferred Revenues - Unavailable, CO&DS disbursements, and <u>neral Fund</u> <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.	24,429.60	1,542.08
To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De	Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds	24,429.60	,
To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account #	Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description		1,542.08
To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds	24,429.60 949,000.00 394,028.99	1,542.08
To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/730	Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	949,000.00 394,028.99 408.23	1,542.08
To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761	Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	949,000.00 394,028.99	1,542.08
To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9200/761 2210	Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	949,000.00 394,028.99 408.23	1,542.08
To record PY Fund 100 Ge Account # 7200/310 3323 To record am brovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 3322	Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	949,000.00 394,028.99 408.23	1,542.08
To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326	Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	949,000.00 394,028.99 408.23	1,542.08 24,429.60 1,315,147.85 250.18
To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX	Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	949,000.00 394,028.99 408.23	1,542.08
To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 3322 3326 11XX To record det	Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	949,000.00 394,028.99 408.23	1,542.08 24,429.60 1,315,147.85 250.18
To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/761 3200/761 3220 1114 3322 3326 11XX To record det earnings, rela	Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	949,000.00 394,028.99 408.23	1,542.08 24,429.60 1,315,147.85 250.18
To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9200/761 9200/761 9200/761 9210 1114 3322 3326 11XX To record def earnings, rela advance refut	Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year	949,000.00 394,028.99 408.23	1,542.08 24,429.60 1,315,147.85 250.18
To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/710 9200/730 9200/761 9200/761 9210 1114 3322 3326 111X To record deł earnings, rela advance refut agent.	Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year	949,000.00 394,028.99 408.23	1,542.08 24,429.60 1,315,147.85 250.18
To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/710 9200/730 9200/761	Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow	949,000.00 394,028.99 408.23	1,542.08 24,429.60 1,315,147.85 250.18
To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 9210 1114 3322 3326 1114 3322 1114 3322 1114 3322 1114 3322 1114 3322 1114 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 345 1114 1114	Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	949,000.00 394,028.99 408.23	1,542.08 24,429.60 1,315,147.85 250.18 28,039.19 201,089.11
To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761	Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow m of activity in fund 210, Debt Service: d balance as provided in prior school year withheld	949,000.00 394,028.99 408.23	1,542.08 24,429.60 1,315,147.85 250.18 28,039.19 201,089.11 1,315,147.85
To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761	Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	949,000.00 394,028.99 408.23	1,542.08 24,429.60 1,315,147.85 250.18 28,039.19 201,089.11
To record PY Fund 100 Ge Account # 7200/310 3233 To record am provided in A Fund 210 De Account # 200/710 9200/720 9200/730 9200/761 900/761 900/	Deferred Revenues - Unavailable, CO&DS disbursements, and <u>neral Fund</u> <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow m of activity in fund 210, Debt Service: d balance as provided in prior school year withheld erest (revenue on withheld MVLR)	949,000.00 394,028.99 408.23	1,542.08 24,429.60 1,315,147.85 250.18 28,039.19 201,089.11 1,315,147.85
To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/710 9200/710 9200/710 9200/761	Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow m of activity in fund 210, Debt Service: d balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds	949,000.00 394,028.99 408.23	1,542.08 24,429.60 1,315,147.85 250.18 28,039.19 201,089.11 1,315,147.85 250.18 -
To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/710 9200/761	Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld erest (revenue on withheld MVLR) d balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds I payments	949,000.00 394,028.99 408.23	1,542.08 24,429.60 1,315,147.85 250.18 28,039.19 201,089.11 1,315,147.85 250.18 - - - 949,000.00
Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow m of activity in fund 210, Debt Service: d balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds	949,000.00 394,028.99 408.23	1,542.08 24,429.60 1,315,147.85 250.18 28,039.19 201,089.11 1,315,147.85 250.18 -
To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refut agent. Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde Premiun Less: Principaa Interest Dues ar Paymen	Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow m of activity in fund 210, Debt Service: d balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds I payments expenditure d fees (fees on bond interest above) ts to refunded bonds escrow agent	949,000.00 394,028.99 408.23	1,542.08 24,429.60 1,315,147.85 250.18 28,039.19 201,089.11 1,315,147.85 250.18 - - 949,000.00 394,028.99
To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 9200/761 2200 9200/761 2200 9200/761 2200 9200/761 2200 9200/761 2200 9200/761 2200 9200/761 2200 9200/761 2200 9200/761 2200 9200/761 2200 9200/761 9200/761 9200 9200/761 9200/761 9200 9200/761 9200 9200/761 9200 9200/761 9200 9200/761 9200 9200/761 9200 9200/761 9200 9200/761 9200 9200 9200/761 9200	Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow m of activity in fund 210, Debt Service: d balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds I payments expenditure d fees (fees on bond interest above)	949,000.00 394,028.99 408.23	1,542.08 24,429.60 1,315,147.85 250.18 28,039.19 201,089.11 1,315,147.85 250.18 - - 949,000.00 394,028.99
To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refut agent. Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde Premiun Less: Principaa Interest Dues ar Paymen	Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow m of activity in fund 210, Debt Service: d balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds I payments expenditure d fees (fees on bond interest above) ts to refunded bonds escrow agent	949,000.00 394,028.99 408.23	1,542.0 24,429.6 1,315,147.8 250.1 28,039.1 1,315,147.8 250.1 - 949,000.0 394,028.9

Monroe County School District

Entries resu	Iting from bond issuance and refunding:	Debit	Credit
	upital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	
3791 3791	Premium on Sale of Bonds		-
	ey bond issues for the 2015-2016 fiscal year.		
	bt Service Current Bond Refunding		
Account #	Description		
9299/790	Description Miscellaneous - Principal/Interest- Current Refunding	-	
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 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current re	funding for the 2015-2016 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
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 3702	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	Accided interest i ayable (Sinking i unu Accidais)		-
lo advanced	refunding for the 2015-2016 fiscal year.		
	ebt Service, SBE/COBI Bonds		
<u>Account #</u> 11XX	<u>Description</u> Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2015-2016 fiscal year		
Year-end en	tries:	Debit	Credit
			<u></u>
	<u>Ipital Projects, CO&DS</u>		
Account # 11XX	Description Cash	300,710.69	
1220	Due from Other Agencies	2,178.26	
9200/730	Dues and Fees (Administrative expense)	236.26	
9200/710	Interest		
	Interest Deferred Revenues - Unavailable		2,178.26
2632 3321	Deferred Revenues - Unavailable CO&DS Distributed		300,278.06
2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS		300,278.06
9200/710 2632 3321 3325 To record CC	Deferred Revenues - Unavailable CO&DS Distributed		2,178.26 300,278.06 668.89
2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS	13,578.78	300,278.06
2632 3321 3325 To record CC 2632 3321	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	13,578.78	300,278.06 668.89 13,268.67
2632 3321 3325 To record CC 2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	13,578.78	300,278.06 668.89 13,268.67
2632 3321 3325 To record CC 2632 3321 3325 To record PY	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and	13,578.78	300,278.06 668.89 13,268.67
2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and	13,578.78	300,278.06 668.89 13,268.67
2632 3321 3325 Fo record CC 2632 3321 50 record PY Fund 100 Ge Account #	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description		300,278.06 668.89 13,268.67
2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services	13,578.78 4,912.83	300,278.06 668.89 13,268.67 310.11
2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration		300,278.06 668.89 13,268.67 310.11
2632 3321 3325 To record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as		300,278.06 668.89 13,268.67 310.11
2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.		300,278.06 668.89 13,268.67 310.11
2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds		300,278.06 668.89 13,268.67 310.11
2632 3321 3325 To record CC 2632 3321 3325 To record PY <u>Fund 100 Ge</u> <u>Account #</u> 7200/310 3323 To record am provided in A <u>Fund 210 De</u> <u>Account #</u>	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description	4,912.83	300,278.06 668.89 13,268.67 310.11
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 200/710	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 7 Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal	4,912.83 21,000.00	300,278.06 668.89 13,268.67 310.11
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest	4,912.83 21,000.00 1,566.87	300,278.06 668.89 13,268.67 310.11
2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am porvided in A Fund 210 De Account # 2200/710 3200/720 3200/730	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Fund <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. but Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees	4,912.83 21,000.00	300,278.06 668.89 13,268.67 310.11
2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # Account # Account # 2000/710 3200/730 3200/761	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest	4,912.83 21,000.00 1,566.87	300,278.06 668.89 13,268.67 310.11
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 3200/730 3200/761 2210 1114	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	4,912.83 21,000.00 1,566.87	300,278.06 668.89 13,268.67 310.11 4,912.83
2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 9200/761 9200/761 9200/761 9210 9200/761 92210	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	4,912.83 21,000.00 1,566.87	300,278.06 668.89 13,268.67 310.11 4,912.83
2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>ebt Service, SBE/COBI Bonds</u> Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	4,912.83 21,000.00 1,566.87	300,278.06 668.89 13,268.67 310.11 4,912.83 21,706.11 4.13
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 9200/761 9200/761 9200/761 92210 1114 3322 3326 11XX	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Ebscription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	4,912.83 21,000.00 1,566.87	300,278.06
2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	4,912.83 21,000.00 1,566.87	300,278.06 668.89 13,268.67 310.11 4,912.83 21,706.11 4.13
2632 3321 3325 Fo record CC 2632 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/730 3200/761 2210 1114 3322 3326 1114 3322 3326 111X Fo record del carnings, relation	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Ebscription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	4,912.83 21,000.00 1,566.87	300,278.06 668.89 13,268.67 310.11 4,912.83 21,706.11 4.13
2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/730 3200/761 2210 1114 3322 3326 11XX Fo record del earnings, rela advance refu	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&EDS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	4,912.83 21,000.00 1,566.87	300,278.06 668.89 13,268.67 310.11 4,912.83 21,706.11 4.13
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/761 2210 1114 3322 3326 1114 3322 1210 1114 3322 1210 1114 3322 1210 1114 3326 111X To record del parnings, relation advance refut agent.	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>Post Service, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	4,912.83 21,000.00 1,566.87	300,278.06 668.89 13,268.67 310.11 4,912.83 21,706.11 4.13
2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 200/710 3200/70 3200/710 300/700 300/700 300/700 300/700 300/700 300/7	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>et Service, SBE/COBI Bonds</u> Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	4,912.83 21,000.00 1,566.87	300,278.06 668.89 13,268.67 310.11 4,912.83 21,706.11 4.13 863.37
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/710 3200/720 3200/710 300/710 3	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>Post Service, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	4,912.83 21,000.00 1,566.87	300,278.06 668.89 13,268.67 310.11 4,912.83 21,706.11 4.13 863.37
2632 3321 3325 To record CC 2632 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 200/710 3200/720 3200/761 2210 1114 3322 3326 11XX To record del aarnings, rela advance refu agent. Reconciliatic Beginning fur Plus:	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>et Service, SBE/COBI Bonds</u> Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	4,912.83 21,000.00 1,566.87	300,278.06 668.89 13,268.67 310.11 4,912.83 21,706.11 4.13 863.37 1,072.56
2632 3321 3325 To record CC 2632 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/730 9200/710 9200/720 9200/710 900/710 9	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	4,912.83 21,000.00 1,566.87	300,278.06 668.89 13,268.67 310.11 4,912.83 21,706.11 4.13 863.37 1,072.56 21,706.11
2632 3321 3325 Fo record CC 2632 3325 Fo record CC 2632 3325 Fo record PY Fund 100 Ge Account # 2200/310 3323 Fo record am provided in A Fund 210 De Account # 2200/710 200/720 200/720 200/730 2200/761 2210 200/761 2210 200/761 200	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow con of activity in fund 210, Debt Service: the balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds	4,912.83 21,000.00 1,566.87	300,278.06 668.89 13,268.67 310.11 4,912.83 21,706.11 4.13 863.37 1,072.56 21,706.11
2632 3321 3325 Fo record CC 2632 3325 Fo record CC 2632 3325 Fo record PY Fund 100 Ge Account # 2200/310 3323 Fo record am provided in A Fund 210 De Account # 2200/710 3200/761 2210 3200/761 2210 3200/761 2210 3200/761 2210 3200/761 2210 3226 11XX Fo record del parnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond inin Refunde Premiur	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as ritice XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Description Description Description Description Description Description Redemption of Principal Interest Description Redemption of Princi	4,912.83 21,000.00 1,566.87	300,278.06 668.89 13,268.67 310.11 4,912.83 21,706.11 4.13 863.37 1,072.56 21,706.11 4.13
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/761 2210 1114 3322 3200/761 2210 1114 3322 3326 111X To record del parnings, relation advance refut agent. Reconciliation Seginning fur Plus: CO&DS Bond ini Refunde Premiur Less:	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Exervice, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow Description Description Description Description Redemption of Principal Interest Description a provided in prior school year Description Description Description Description Redemption of Principal Interest Description a provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds in on refunded bonds	4,912.83 21,000.00 1,566.87	300,278.06 668.89 13,268.67 310.11 4,912.83 21,706.11 4.13 863.37 1,072.56 21,706.11 4.13 -
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: withheld terest (revenue on withheld MVLR) ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments	4,912.83 21,000.00 1,566.87	300,278.06 668.89 13,268.67 310.11 4,912.83 21,706.11 4.13 863.37 1,072.56 21,706.11 4.13 - 21,000.00
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 200/710 2200/720 3200/720 3200/720 3200/761 2210 1114 3322 3326 11XX To record del aarnings, rela advance refu agent. Reconciliatio Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow con of activity in fund 210, Debt Service: d balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments expenditure	4,912.83 21,000.00 1,566.87	300,278.06 668.89 13,268.67 310.11 4,912.83 21,706.11 4.13 863.37 1,072.56 21,706.11 4.13 - 21,000.00 1,566.87
2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 9210 1114 3322 3326 1114 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 34 35 1114 35 1114 35 1114 35 1114 35 1114 35 1114 35 1114 35 114 1 1 1 1 1 1 1 1 1 1 1 1 1	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: withheld terest (revenue on withheld MVLR) ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments	4,912.83 21,000.00 1,566.87	300,278.06 668.89 13,268.67 310.11 4,912.83 21,706.11 4.13 863.37 1,072.56 21,706.11 4.13 -
2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 200/710 3200/720 3200/730 3200/761 2210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 3328 1114 3328 1114 3328 1114 3328 1114 3328 1114 3328 1114 3328 1114 3328 1114 3328 1114 3328 1114 3328 1114 3328 1114 3328 1114 3328 1114 3328 1114 1114 3328 1114 1114 3328 1114 11	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Do of activity in fund 210, Debt Service: withheld terest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds I payments expenditure ind fees (fees on bond interest above)	4,912.83 21,000.00 1,566.87	300,278.06 668.89 13,268.67 310.11 4,912.83 21,706.11 4.13 863.37 1,072.56 21,706.11 4.13 - 21,000.00 1,566.87 6.74
2632 3321 3325 To record CC 2632 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 2720/310 3323 To record am provided in A Fund 210 De Account # 2200/710 2200/720 3200/761 2210 1114 3322 3226 11XX To record del advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond im Refunde Premiur Less: Principa Interest Dues ar Paymen Dues ar	Deferred Revenues - Unavailable CQ&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CQ&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> Description Professional and Technical Services CQ&DS Withheld for Administration roounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CQ&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Do of activity in fund 210, Debt Service: and balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments expenditure d fees (fees on bond interest above) its to refunded bonds (admin and underwriter fees) it on refunded bonds (admin and underwriter fees) it on refunded bonds	4,912.83 21,000.00 1,566.87	300,278.06 668.89 13,268.67 310.11 4,912.83 21,706.11 4.13 863.37 1,072.56 21,706.11 4.13 - 21,000.00 1,566.87 6.74

Nassau County School District

Entries resul			
	ting from bond issuance and refunding:	Debit	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2015-2016 fiscal year.		-
	bt Service Current Bond Refunding		
<u>Account #</u> 9299/790	Description Miscellaneous - Principal/Interest- Current Refunding		
9299/790 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
N			
	funding for the 2015-2016 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
9299/892 3715	Sale of Refunding Bonds	-	-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
-			
No advanced	refunding for the 2015-2016 fiscal year.		
	bt Service, SBE/COBI Bonds		
<u>Account #</u> 11XX	<u>Description</u> Cash	_	
2210	Accrued Interest Payable	-	-
	nterest for the 2015-2016 fiscal year		
Year-end ent	ries:	Debit	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	105,405.26	
1220	Due from Other Agencies	2,609.97	
9200/730	Dues and Fees (Administrative expense)	283.08	
9200/730			
9200/710	Interest		
9200/710 2632	Deferred Revenues - Unavailable		
9200/710 2632 3321	Deferred Revenues - Unavailable CO&DS Distributed		104,886.89
9200/710 2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS		104,886.89
9200/710 2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed		104,886.89
9200/710 2632 3321 3325 To record CC	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS	12,809.56	104,886.89
9200/710 2632 3321 3325 To record CC 2632 3321	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	12,809.56	104,886.89 801.45 12,443.25
9200/710 2632 3321 3325 To record CC 2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	12,809.56	104,886.89 801.45 12,443.25
9200/710 2632 3321 3325 To record CC 2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	12,809.56	104,886.89 801.45 12,443.25
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	12,809.56	104,886.89 801.45 12,443.25
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	12,809.56	104,886.89 801.45 12,443.25
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services	12,809.56 5,886.48	104,886.89 801.45 12,443.25 366.31
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration		104,886.89 801.45 12,443.25 366.31
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as		104,886.89 801.45 12,443.25 366.31
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration		104,886.89 801.45 12,443.25 366.31
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as		104,886.89 801.45 12,443.25 366.31
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.		104,886.89 801.45 12,443.25 366.31
9200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 9200/710	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal	5,886.48 230,000.00	104,886.89 801.45 12,443.25 366.31
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest	5,886.48 230,000.00 43,294.05	104,886.89 801.45 12,443.25 366.31
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 9200/720 9200/730	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS V&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	5,886.48 230,000.00 43,294.05 82.06	104,886.89 801.45 12,443.25 366.31
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 200/710 3200/710 3200/730 3200/761	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS W&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	5,886.48 230,000.00 43,294.05	104,886.89 801.45 12,443.25 366.31
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS W&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	5,886.48 230,000.00 43,294.05 82.06	104,886.89 801.45 12,443.25 366.31
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS W&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	5,886.48 230,000.00 43,294.05 82.06	104,886.89 801.45 12,443.25 366.31 5,886.48
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 92200 1114 3322	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	5,886.48 230,000.00 43,294.05 82.06	104,886.89 801.45 12,443.25 366.31 5,886.48
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 9210 1114 3322 3326	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	5,886.48 230,000.00 43,294.05 82.06	104,886.89 801.45 12,443.25 366.31 5,886.48
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/720 3200/761 32200710 32200710 32200710	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	5,886.48 230,000.00 43,294.05 82.06	104,886.89 801.45 12,443.25 366.31 5,886.48 264,366.96 50.25
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	5,886.48 230,000.00 43,294.05 82.06	104,886.89 801.45 12,443.25 366.31 5,886.48
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refut	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	5,886.48 230,000.00 43,294.05 82.06	104,886.89 801.45 12,443.25 366.31 5,886.48
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refut	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS V&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees,	5,886.48 230,000.00 43,294.05 82.06	104,886.89 801.45 12,443.25 366.31 5,886.48 264,366.96 50.29
9200/710 2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 900/761 9	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year hding cash with fiscal agent to payments of refunded bonds escrow	5,886.48 230,000.00 43,294.05 82.06	104,886.89 801.45 12,443.25 366.31 5,886.48
2200/710 2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/730 3200/761 2210 1114 3322 3326 To record del aarnings, rela advance refutu agent. Reconciliation	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year holing cash with fiscal agent to payments of refunded bonds escrow	5,886.48 230,000.00 43,294.05 82.06	104,886.89 801.45 12,443.25 366.31 5,886.48 5,886.48 264,366.96 50.25 8,958.86
9200/710 2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 111X To record def earnings, rela advance refun advance refun agent. Reconciliatic Beginning fur	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year hding cash with fiscal agent to payments of refunded bonds escrow	5,886.48 230,000.00 43,294.05 82.06	104,886.89 801.45 12,443.25 366.31 5,886.48 5,886.48 264,366.96 50.29 8,958.86
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/761 9200/710 9200/761	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year holing cash with fiscal agent to payments of refunded bonds escrow	5,886.48 230,000.00 43,294.05 82.06	104,886.89 801.45 12,443.25 366.31 5,886.48 25,886.48 264,366.96 50.29 8,958.86
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 9200/761 9200/761 9200/761 9210 1114 3322 3326 1114 3326 1114 3322 3326 1114 3326 1128 1017 1	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	5,886.48 230,000.00 43,294.05 82.06	104,886.89 801.45 12,443.25 366.31 5,886.48 25,886.48 264,366.96 50.29 8,958.86 20,29 8,958.86 20,29 8,958.86 20,29 8,958.86
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 3322 3326 1114 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 1114 3326 1114 114	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow model in prior school year withheld	5,886.48 230,000.00 43,294.05 82.06	104,886.89 801.45 12,443.25 366.31 5,886.48 25,886.48 264,366.96 50.25 8,958.86 23,455.81 264,366.96
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 Event efeut advance refut advance refut advance refut advance refut advance refut advance refut advance refut advance refut Beginning fur Plus: CO&DS Bond int Refunde Premiun	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS B&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld de balance as provided in prior school year withheld erest (revenue on withheld MVLR)	5,886.48 230,000.00 43,294.05 82.06	104,886.89 801.45 12,443.25 366.31 5,886.48 25,886.48 264,366.96 50.29 8,958.86 20,29 8,958.86 20,29 8,958.86 20,29 8,958.86
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/761 3200/761 3220 3200/761 3220 3200/761 3220 3200/761 3220 3200/761 3220 3200/761 3220 3200/761 3220 3200/761 3220 3200/761 3220 3200/761 3220 3200/761 3000/761 3000/761 3000/761 3000/761 3000/761 3000/761	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow model ance as provided in prior school year withheld erest (revenue on withheld MVLR) ed balance as provided in prior school year withheld erest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds	5,886.48 230,000.00 43,294.05 82.06	104,886.89 801.45 12,443.25 366.31 5,886.48 5,886.48 264,366.96 50.25 8,958.86 23,455.81 264,366.96 50.25 -
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/761 3200/761 3200/761 3220 3200/761 32210 1114 3322 3326 111X To record def earnings, rela advance refut advance refut advance refut agent. CO&DS Bond int Refunde Premium Less: Principa	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld erest (revenue on withheld MVLR) d balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds I payments	5,886.48 230,000.00 43,294.05 82.06	104,886.89 801.45 12,443.25 366.31 5,886.48 5,886.48 264,366.96 50.29 8,958.86 23,455.81 264,366.96 50.29 - - 230,000.00
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/761 9200/710 9200/761	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 8&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow m of activity in fund 210, Debt Service: d balance as provided in prior school year withheld erest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds I payments expenditure	5,886.48 230,000.00 43,294.05 82.06	104,886.89 801.45 12,443.25 366.31 5,886.48 5,886.48 264,366.96 50.29 8,958.86 23,455.81 264,366.96 50.29 - - 230,000.00 43,294.05
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 900/761 9	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS R&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: withheld erest (revenue on withheld MVLR) d balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds I payments expenditure d fees (fees on bond interest above)	5,886.48 230,000.00 43,294.05 82.06	104,886.89 801.45 12,443.25 366.31 5,886.48 5,886.48 264,366.96 50.29 8,958.86 23,455.81 264,366.96 50.29 - - 230,000.00 43,294.05
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 3322 3326 11XX To record det earnings, rela advance refur advance refur adva	Deferred Revenues - Unavailable CQ&DS Distributed Interest on Undistributed CO&DS M&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CQ&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CQ&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year rding cash with fiscal agent to payments of refunded bonds escrow ot bond proceeds n on refunded bonds	5,886.48 230,000.00 43,294.05 82.06	104,886.89 801.45 12,443.25 366.31 5,886.48 5,886.48 264,366.96 50.29 8,958.86 23,455.81 264,366.96 50.29 - - 23,455.81 264,366.96 50.29 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/761 2210 1114 1322 3326 1114 1322 3326 1114 1322 3326 1114 1322 3326 1114 1322 3326 1114 1322 3326 1114 1322 3326 1114 1322 3326 1114 1322 3326 1114 1322 3326 1114 1322 3326 1114 1322 3326 1114 1322 3326 1114 1322 3326 1114 1322 3326 1114 1128 CO&DS Boginning fur Plus: CO&DS Bond int Refunde Premiun Less: Principa Interest Dues an Paymen Dues an	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS R&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: withheld erest (revenue on withheld MVLR) d balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds I payments expenditure d fees (fees on bond interest above)	5,886.48 230,000.00 43,294.05 82.06	801.45 12,443.25 366.31 5,886.48 264,366.96 50.29 8,958.86 23,455.81 264,366.96 50.29

Okaloosa County School District

Entries resul			
	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2015-2016 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	Description		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current re	funding for the 2015-2016 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
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)		-
No advanced	refunding for the 2015-2016 fiscal year.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued ir	nterest for the 2015-2016 fiscal year		
Year-end ent		Dahit	Crodit
		<u>Debit</u>	<u>Credit</u>
Fund 360 Ca	pital Projects, CO&DS		
Account <u>#</u>	Description		
11XX	Cash	325,903.93	
1220	Due from Other Agencies	7,225.94	
9200/730	Dues and Fees (Administrative expense)	783.74	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		
2632 3321	CO&DS Distributed		324,468.77
2632 3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		324,468.77
2632 3321 3325	CO&DS Distributed		324,468.77
2632 3321 3325 To record CC	CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees.	18 503 38	324,468.77
2632 3321 3325 To record CC 2632	CO&DS Distributed Interest on Undistributed CO&DS	18,503.38	324,468.77 2,218.90
2632 3321 3325 Fo record CC 2632 3321	CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	18,503.38	324,468.77 2,218.90 17,474.64
2632 3321 3325 To record CC 2632 3321 3325	CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	18,503.38	324,468.77 2,218.90 17,474.64
2632 3321 3325 To record CC 2632 3321 3325 To record PY	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	18,503.38	324,468.77 2,218.90 17,474.64
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund	18,503.38	324,468.77 2,218.90 17,474.64
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account #	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description		324,468.77 2,218.90 17,474.64
2632 3321 3325 To record CC 2632 3321 50 record PY Fund 100 Ge Account # 7200/310	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Eneral Fund Description Professional and Technical Services	18,503.38 16,297.29	324,468.77 2,218.90 17,474.64 1,028.74
2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Entereal Fund Description Professional and Technical Services CO&DS Withheld for Administration		324,468.77 2,218.90 17,474.64 1,028.74
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as		324,468.77 2,218.90 17,474.64 1,028.74
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Entereal Fund Description Professional and Technical Services CO&DS Withheld for Administration		324,468.77 2,218.90 17,474.64 1,028.74
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as		324,468.77 2,218.90 17,474.64 1,028.74
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.		324,468.77 2,218.90 17,474.64 1,028.74
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account #	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.		324,468.77 2,218.90 17,474.64 1,028.74
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 200/710 3200/720	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest	16,297.29 649,000.00 97,169.39	324,468.77 2,218.90 17,474.64 1,028.74
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/730	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	16,297.29 649,000.00 97,169.39 225.27	324,468.77 2,218.90 17,474.64 1,028.74
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/730 3200/761	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Revenues - Unavailable, CO&DS disbursements, and Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	16,297.29 649,000.00 97,169.39	324,468.77 2,218.90 17,474.64 1,028.74
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9200/761 2210	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	16,297.29 649,000.00 97,169.39 225.27	324,468.77 2,218.90 17,474.64 1,028.74
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am orovided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration isounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	16,297.29 649,000.00 97,169.39 225.27	324,468.77 2,218.90 17,474.64 1,028.74 16,297.29
2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 9200/761 92200 1114 3322	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration isounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	16,297.29 649,000.00 97,169.39 225.27	324,468.77 2,218.90 17,474.64 1,028.74 16,297.29 725,719.94
2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 9210 1114 3322 3326	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	16,297.29 649,000.00 97,169.39 225.27	324,468.77 2,218.90 17,474.64 1,028.74 16,297.29 16,297.29 725,719.94 138.05
2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/761 9200/761 9210 1114 3322 3326 111X	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration isounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	16,297.29 649,000.00 97,169.39 225.27	2,218.90 17,474.64 1,028.74 16,297.29
2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 3322 3326 11XX To record det	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bb Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	16,297.29 649,000.00 97,169.39 225.27	324,468.77 2,218.90 17,474.64 1,028.74 16,297.29 16,297.29 725,719.94 138.05
2632 3321 3325 To record CC 2632 3321 3325 To record CY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/730 3200/761 2210 1114 3322 3326 11XX To record det earnings, rela	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. busch Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	16,297.29 649,000.00 97,169.39 225.27	324,468.77 2,218.90 17,474.64 1,028.74 16,297.29 16,297.29 725,719.94 138.05
2632 3321 3325 To record CC 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/730 3200/761 2210 1114 3322 3326 11XX To record def earnings, rela advance refut	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bb Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	16,297.29 649,000.00 97,169.39 225.27	324,468.77 2,218.90 17,474.64 1,028.74 16,297.29 16,297.29 725,719.94 138.05
2632 3321 3325 To record CC 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/761 2210 3200/761 2210 1114 3322 3326 11XX To record def earnings, rela advance refut	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. busch Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	16,297.29 649,000.00 97,169.39 225.27	324,468.77 2,218.90 17,474.64 1,028.74 16,297.29 16,297.29 725,719.94 138.05
2632 3321 3325 To record CC 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9200/710 9200/761 9200/710 9200/761 9200/710 9200/761 9200/	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. busch Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	16,297.29 649,000.00 97,169.39 225.27	324,468.77 2,218.90 17,474.64 1,028.74 16,297.29 16,297.29 725,719.94 138.05
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/710 3200/720 3200/761 2210 1114 3322 3326 11XX To record det advance refut agent. Reconciliation	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	16,297.29 649,000.00 97,169.39 225.27	324,468.77 2,218.90 17,474.64 1,028.74 16,297.29 725,719.94 138.05 20,536.67
2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refur agent. Reconciliation	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	16,297.29 649,000.00 97,169.39 225.27	324,468.77 2,218.90 17,474.64 1,028.74 16,297.29 16,297.29 725,719.94 138.05
2632 3321 3325 To record CC 2632 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	16,297.29 649,000.00 97,169.39 225.27	324,468.77 2,218.90 17,474.64 1,028.74 16,297.29 725,719.94 138.05 20,536.67
2632 3321 3325 To record CC 2632 3325 To record CC 2632 3325 To record PY Fund 100 Ge <u>Account #</u> 27200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 200/710 3200/720 3200/720 3200/730 3200/761 2210 1114 3322 3326 11XX To record det advance refut advance refut agent. Reconciliatic Beginning fur Plus: CO&DS	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Earnings Cash	16,297.29 649,000.00 97,169.39 225.27	324,468.77 2,218.90 17,474.64 1,028.74 16,297.29 725,719.94 138.05 20,536.67 51,376.47
2632 3321 3325 To record CC 2632 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 27200/310 3323 To record am provided in A Fund 210 De Account # 200/710 3200/720 3200/730 3200/761 2210 1114 1322 3326 1114 1128 1114 1114 1128 1114 1114 1128 1114 1114 1128 1114 1	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bb Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	16,297.29 649,000.00 97,169.39 225.27	324,468.77 2,218.90 17,474.64 1,028.74 16,297.29 725,719.94 138.05 20,536.67 51,376.47 725,719.94
2632 3321 3325 To record CC 2632 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/761 2210 3200/761 2210 3326 1114 3322 3326 11XX To record def earnings, rela advance refut agent. Reconciliating fur Plus: CO&DS Bond int Refunde	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. busch Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Description on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld terest (revenue on withheld MVLR)	16,297.29 649,000.00 97,169.39 225.27	324,468.77 2,218.90 17,474.64 1,028.74 16,297.29 725,719.94 138.05 20,536.67 51,376.47 725,719.94
2632 3321 3325 To record CC 2632 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 9200/720 9200/761 2210 9200/761 2210 9200/761 2210 9200/761 2210 1114 3322 3326 11XX To record def earnings, rela advance refut agent. Reconciliating fur Plus: CO&DS Bond int Refunde	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	16,297.29 649,000.00 97,169.39 225.27	324,468.77 2,218.90 17,474.64 1,028.74 16,297.29 725,719.94 138.05 20,536.67 51,376.47 725,719.94
2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3233 To record am provided in A Fund 210 De Account # 200/710 3200/761 2210 3200/761 2210 3200/761 2210 3326 111X To record det advance refund advance refund adv	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	16,297.29 649,000.00 97,169.39 225.27	324,468.77 2,218.90 17,474.64 1,028.74 16,297.29 725,719.94 138.05 20,536.67 51,376.47 725,719.94
2632 3321 3325 To record CC 2632 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amorely Account # 9200/710 9200/720 9200/761 9200/710 9200/761	CO&DS Distributed Interest on Undistributed CO&DS 2&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration roounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Description of activity in fund 210, Debt Service: the balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds	16,297.29 649,000.00 97,169.39 225.27	324,468.77 2,218.90 17,474.64 1,028.74 16,297.29 725,719.94 138.05 20,536.67 51,376.47 725,719.94 138.05 - - - - - - - -
2632 3321 3325 To record CC 2632 3325 To record CC 2632 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/761 9	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ited fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Descrive in fund 210, Debt Service: nd balance as provided in prior school year withheld terest (revenue on withheld MVLR) ed bond proceeds in on refunded bonds	16,297.29 649,000.00 97,169.39 225.27	324,468.77 2,218.90 17,474.64 1,028.74 16,297.29 725,719.94 138.05 20,536.67 51,376.47 725,719.94 138.05 - - - - - - - - - - - - - - - - - - -
2632 3321 3325 To record CC 2632 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 27200/310 3323 To record am provided in A Fund 210 De Account # 200/710 3200/720 3200/730 3200/730 3200/761 2210 1114 3322 3326 11XX To record det advance refut advance refut agent. Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde Premium Less: Principa Interest Dues an	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration isounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds	16,297.29 649,000.00 97,169.39 225.27	324,468.77 2,218.90 17,474.64 1,028.74 16,297.29 725,719.94 138.05 20,536.67 51,376.47 725,719.94 138.05 - - - - - - - - - - - - - - - - - - -
2632 3321 3325 To record CC 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/761 2210 322 326 1114 322 326 1114 322 326 1114 322 326 1114 322 326 1114 322 326 1114 322 326 1114 322 326 1114 322 326 1114 200/710 200/761 2210 70 200/761 2210 70 200/761 2210 70 70 200/761 2210 70 70 200/761 2210 70 70 200/761 2210 70 70 200/761 2210 70 70 200/761 2210 70 70 200/761 2210 70 70 70 70 70 70 70 70 70 70 70 70 70	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bbt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow muthed terest (revenue on withheld MVLR) ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds in on refunded bonds I payments expenditure of fees on bond interest above) ts to refunded bonds escrow agent of fees on refunded bonds (admin and underwriter fees)	16,297.29 649,000.00 97,169.39 225.27	324,468.77 2,218.90 17,474.64 1,028.74 16,297.29 725,719.94 138.05 20,536.67 51,376.47 725,719.94 138.05
2632 3321 3325 To record CC 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/761 2210 1114 3322 3326 11XX To record def earnings, rela 3326 11XX To record def earnings, rela 3326 11XX	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment tated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Description on of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments expenditure di fees (fees on bond interest above) ts to refunded bonds (admin and underwriter fees) t on refunded bonds	16,297.29 649,000.00 97,169.39 225.27	324,468.77 2,218.90 17,474.64 1,028.74 16,297.29 725,719.94 138.05 20,536.67 51,376.47 725,719.94 138.05 - - 649,000.00 97,169.39

Okeechobee County School District

	Iting from bond issuance and refunding:		
	ting nom bond issuance and retunding.	<u>Debit</u>	Credit
Fund 310 Ca	pital Projects, COBI Bonds	_	
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2015-2016 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	Description		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
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 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		_
5522	CORDS Withheid for SEL/COBI Bonds		
No current re	funding for the 2015-2016 fiscal year.		
- und 210 De	bt Service Advance Bond Refunding		
<u>Account #</u> 1114	Description Cash with Fiscal/Service Agents	-	
))200/730	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)		-
	refunding for the 2015 2010 firmal in		
	refunding for the 2015-2016 fiscal year.		
-und 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
vo accrued i	nterest for the 2015-2016 fiscal year		
/ear-end en	tries:	Debit	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	60,046.40	
1220	Due from Other Agencies	1,713.14	
9200/730	Dues and Fees (Administrative expense)	185.81	
200/710	Interest		
2632	Deferred Revenues - Unavailable		1,713.14
3321	CO&DS Distributed		59,706.15
	Interest on Undistributed CO&DS		,
3325	Interest on Undistributed CO&DS 2&DS disbursements, investment earnings, and treasury fees.		,
3325 To record CC	0&DS disbursements, investment earnings, and treasury fees.	0.000.00	526.06
3325 Fo record CC 2632	0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	8,908.80	526.06
3325 Fo record CC 2632 3321	0&DS disbursements, investment earnings, and treasury fees.	8,908.80	526.06 8,664.90
3325 Fo record CC 2632 3321 3325	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	8,908.80	,
3325 Fo record CC 2632 3321 3325 Fo record PY	 D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 	8,908.80	526.06 8,664.90
3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund	8,908.80	526.06 8,664.90
3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account #	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description		526.06 8,664.90
3325 Fo record CC 2632 3321 Fo record PY Fund 100 Ge Account # 7200/310	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services	8,908.80 3,863.79	526.06 8,664.90 243.90
3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration		526.06 8,664.90 243.90
3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration wounts withheld from MVLR for actual administration fees as		526.06 8,664.90 243.90
3325 To record CC 2632 3321 Sa25 To record PY <u>Fund 100 Ge</u> <u>Account #</u> 200/310 323 To record arr provided in A	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration roounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.		526.06 8,664.90 243.90
3325 Fo record CC 3321 3325 Fo record PY <u>Fund 100 Ge</u> <u>Account #</u> 7200/310 3323 Fo record am rorovided in A <u>Fund 210 De</u>	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration wounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds		526.06 8,664.90 243.90
325 To record CC 321 325 To record PY <u>Fund 100 Ge</u> <u>Account #</u> 200/310 323 To record arr provided in A <u>Fund 210 De</u> <u>Account #</u>	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rtick XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description	3,863.79	526.06 8,664.90 243.90
325 To record CC 321 325 To record PY <u>Sund 100 Ge</u> <u>Account #</u> 200/310 323 To record arr provided in A <u>Fund 210 De</u> <u>Account #</u> 200/710	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebscription Pescription Redemption Redemption	3,863.79	526.06 8,664.90 243.90
325 To record CC 32632 321 325 To record PY 500/310 323 To record arr provided in A 500/310 523 To record arr provided in A 500/310	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Expeription Redemption Redemption of Principal Interest	3,863.79 159,000.00 29,468.81	526.06 8,664.90 243.90
325 To record CC 321 325 To record PY 500/310 323 To record arr provided in A 500/310 500/300 500/30	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ^T Deferred Revenues - Unavailable, CO&DS disbursements, and <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration wounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees	3,863.79	526.06 8,664.90 243.90
3325 Fo record CC 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 323 Fo record arr provided in A Fund 210 De Account # 2000/710 3200/720 3200/730 3200/761	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration wounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	3,863.79 159,000.00 29,468.81	526.06 8,664.90 243.90
3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration wounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	3,863.79 159,000.00 29,468.81	526.06 8,664.90
3325 Fo record CC 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 114	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration wounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	3,863.79 159,000.00 29,468.81	526.06
3325 Fo record CC 2632 3321 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/720 3200/761 2210 1114 3322	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration wounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	3,863.79 159,000.00 29,468.81	526.06 8,664.90 243.90 3,863.79 182,349.39
3325 To record CC 2632 3321 To record PY Fund 100 Ge Account # 7200/310 3323 To record arr provided in A	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration wounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	3,863.79 159,000.00 29,468.81	526.06 8,664.90 243.90 3,863.79 182,349.39 34.65
3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 3200/710 3200/720 3200/761 2210 1114 3322 3326 11XX Fo record de	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and emeral Fund Description Professional and Technical Services CO&DS Withheld for Administration wounts withheld from MVLR for actual administration fees as rtick XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	3,863.79 159,000.00 29,468.81	526.06 8,664.90 243.90 3,863.79 182,349.39 34.65
3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 3200/710 3200/720 3200/720 3200/730 3200/761 2210 1114 3322 3326 11XX Fo record de earnings, relation	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash vot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year	3,863.79 159,000.00 29,468.81	526.06 8,664.90 243.90 3,863.79 182,349.39 34.65
3325 Fo record CC 2632 3321 3325 Fo record PY For record PY For record PY 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 2200/710 3200/720 3200/720 3200/720 3200/761 2210 1114 3322 3326 11XX Fo record de advance refu	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and emeral Fund Description Professional and Technical Services CO&DS Withheld for Administration wounts withheld from MVLR for actual administration fees as rtick XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	3,863.79 159,000.00 29,468.81	526.06 8,664.90 243.90 3,863.79 182,349.39 34.65
325 To record CC 321 325 To record PY Fund 100 Ge 323 To record PY Fund 100 Ge 320/310 323 To record an provided in A Fund 210 De 320/761 320/761 320/761 320/761 320/761 322 326 1XX To record de taxa To record de ta	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash vot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year	3,863.79 159,000.00 29,468.81	526.06 8,664.90 243.90 3,863.79 182,349.39 34.65
3325 To record CC 2632 3321 3325 To record PY <u>Fund 100 Ge</u> <u>Account #</u> 7200/310 3323 To record am provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/720 9200/761 920	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash vot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year	3,863.79 159,000.00 29,468.81	526.06 8,664.90 243.90 3,863.79 182,349.39 34.65
3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 9200/710 9200/710 9200/761 2210 1114 3322 30200/761 2210 1114 3322 3326 Fo record de sarnings, rela advance refu agent.	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ioounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow	3,863.79 159,000.00 29,468.81	526.06 8,664.90 243.90 3,863.79 182,349.39 34.69 6,141.33
3325 Fo record CC 2632 3321 3325 Fo record PY <u>Fund 100 Ge</u> Account # 7200/310 3323 Fo record am provided in A <u>Fund 210 De</u> Account # 9200/710 9200/761 2210 1114 3322 9200/761 2210 1114 3322 50 record del aarnings, rela advance refu agent. Reconciliatie Beginning fur Plus:	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Ebscription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: at balance as provided in prior school year	3,863.79 159,000.00 29,468.81	526.06 8,664.90 243.90 3,863.79 182,349.39 34.66 6,141.33
3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 3200/710 3200/720 3200/730 3200/761 2210 1114 3322 3326 1114 3322 So record de aarnings, rela advance refu agent. Reconciliatio Beginning fur Plus: CO&DS	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration wounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow conductivity in fund 210, Debt Service: ad balance as provided in prior school year	3,863.79 159,000.00 29,468.81	526.06 8,664.90 243.90 3,863.79 182,349.39 34.69 6,141.33 15,953.55 182,349.39
3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 3200/710 3200/720 3200/720 3200/730 3200/761 2210 1114 3322 3326 11XX Fo record de sarnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Det service payments, MVLR withheld for debt service, investment tated fees, reversal of accrued interest, and transfer of prior year ending cash with fiscal agent to payments of refunded bonds escrow Description Reference as provided in prior school year withheld terest (revenue on withheld MVLR)	3,863.79 159,000.00 29,468.81	526.06 8,664.90 243.90 3,863.79 182,349.39 34.69 6,141.33 15,953.55 182,349.39
3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 2200/310 3233 Fo record arr provided in A Fund 210 De 200/710 3200/761 3200/761 3200/761 3200/761 3200/761 3200/761 3200/761 3200/761 3200/761 3226 11XX Fo record del parnings, relation advance refut advance re	Data Service Additional and the service of the service of the service and the se	3,863.79 159,000.00 29,468.81	526.00 8,664.90 243.90 3,863.79 182,349.39 34.69 6,141.33 15,953.55 182,349.39
3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De 200/710 3200/761 2210 3200/761 2210 3200/761 2210 3200/761 2210 3326 1114 3322 3326 111XX Fo record de parnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Det service payments, MVLR withheld for debt service, investment tated fees, reversal of accrued interest, and transfer of prior year ending cash with fiscal agent to payments of refunded bonds escrow Description Reference as provided in prior school year withheld terest (revenue on withheld MVLR)	3,863.79 159,000.00 29,468.81	526.06 8,664.90 243.90 3,863.79 182,349.39 34.69 6,141.33 15,953.55 182,349.39
325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De 200/710 200/710 200/720 200/730 200/730 200/761 2210 114 3326 326 11XX Fo record del aarnings, rela advance refu agent. CO&DS Bond in Refunde Premiur Less:	Dabage disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and Interest OC&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment tated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow or of activity in fund 210, Debt Service: not balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds non refunded bonds	3,863.79 159,000.00 29,468.81	526.06 8,664.90 243.90 3,863.79 182,349.39 34.69 6,141.33 15,953.56 182,349.39 34.69 182,349.39 34.69
3325 Fo record CC 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record arr rovided in A Fund 210 De Account # 9200/720 9200/761 2210 114 3326 30200/761 2210 114 3322 3326 Fo record de aarnings, rela dvance refu agent. Reconciliatid Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa	Description Redemption of Principal Interest on Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accued Interest Payable Cash with fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Reference as provided in prior school year withheld Interest (revenue on withheld MVLR) ad balance as provided in prior school year withheld Interest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments	3,863.79 159,000.00 29,468.81	526.06 8,664.90 243.90 3,863.79 182,349.39 34.69 6,141.33 15,953.55 182,349.39 34.69 - - - - -
3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge 200/310 3323 Fo record arr provided in A Fund 210 De Account # 200/710 3200/720 3200/730 3200/730 3200/730 3200/761 2210 114 3326 1XX Fo record de aarnings, rela advance refu agent. CO&DS Bond in Refunde Premiur Less: Principa Interest	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration ioounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash Descriptice payments, MVLR withheld for debt service, investment tated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow Description Not service payments, MVLR withheld for debt service, investment tated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow Description withheld terest (revenue on withheld MVLR) db balance as provided in prior school year withheld terest (revenue on withheld MVLR) db bond proceeds n on refunded bonds	3,863.79 159,000.00 29,468.81	526.06 8,664.90 243.90 3,863.79 182,349.39 34.69 6,141.33 15,953.55 182,349.39 34.69 15,953.55 182,349.39 34.69 - -
3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge 200/310 3233 Fo record arr provided in A Fund 210 De Account # 200/710 200/720 200/730 200/761 2210 200/761	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Exercise, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: withheld terest (revenue on withheld MVLR) ed bond proceeds in on refunded bonds I payments expenditure in fees (fees on bond interest above)	3,863.79 159,000.00 29,468.81	526.06 8,664.90 243.90 3,863.79 182,349.39 34.69 6,141.33 15,953.55 182,349.39 34.69 - - - - -
3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 2200/310 3233 Fo record arr provided in A Fund 210 De Account # 2200/710 3200/720 3200/761 2210 114 3326 1XX Fo record de arrnings, related advance refut agent. Reconciliatid Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principae Interest Dues ar Paymer	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration ioounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash Descriptice payments, MVLR withheld for debt service, investment tated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow Description Not service payments, MVLR withheld for debt service, investment tated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow Description withheld terest (revenue on withheld MVLR) db balance as provided in prior school year withheld terest (revenue on withheld MVLR) db bond proceeds n on refunded bonds	3,863.79 159,000.00 29,468.81	526.06 8,664.90 243.90 3,863.79 182,349.39 34.69 6,141.33 15,953.55 182,349.39 34.69 15,953.55 182,349.39 34.69 - -
325 To record CC 321 325 To record PY Sund 100 Ge 323 To record PY 200/310 323 To record an rovided in A Sund 210 De 200/710 200/720 200/720 200/730 200/761 210 114 322 326 11XX To record del arrnings, rela 326 11XX To record del arrnings, rela 326 11XX To record del arrnings, rela 326 11XX To record del arrnings, rela dvance refu gent. Reconciliation Refunde Premiur Less: Principa Interest Dues ar Paymer Dues ar	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) db bond proceeds n on refunded bonds I payments expenditure df ees on bond interest above) ts to refunded bonds escrow agent</u></u>	3,863.79 159,000.00 29,468.81	526.06 8,664.90 243.90 3,863.79 182,349.39 34.69 6,141.33 15,953.55 182,349.39 34.69 15,953.55 182,349.39 34.69 - -

Orange County School District

	Orange County School District		
Entries resu	Iting from bond issuance and refunding:	Debit	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	
3711 3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2015-2016 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	Description		
9299/790 9200/730	Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current re	funding for the 2015-2016 fiscal year.		
	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	Accided interest i ayable (officing i und Accidate)		-
No advanced	refunding for the 2015-2016 fiscal year.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX 2210	Cash Accrued Interest Payable	-	-
	nterest for the 2015-2016 fiscal year		
Year-end en	tries:	Debit	Credit
	upital Projects, CO&DS	<u></u>	<u></u>
Account #	Description		
	Cash		
		3,181,534.78	
1220	Due from Other Agencies	50,597.47	
1220 9200/730			
1220 9200/730 9200/710 2632	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable	50,597.47	
1220 9200/730 9200/710 2632 3321	Due from Other Agencies Dues and Fees (Administrative expense) Interest	50,597.47	3,171,485.50
1220 9200/730 9200/710 2632 3321 3325	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed	50,597.47	3,171,485.50
1220 9200/730 9200/710 2632 3321 3325 To record CC	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.	50,597.47 5,487.88	3,171,485.50
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	50,597.47	3,171,485.50
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	50,597.47 5,487.88	3,171,485.50 15,537.16 356,546.60
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	50,597.47 5,487.88	3,171,485.50 15,537.16 356,546.60
1220 3200/730 3200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund	50,597.47 5,487.88	3,171,485.50 15,537.16 356,546.60
1220 9200/730 9200/710 9632 93321 93325 Fo record CC 2632 9321 9325 Fo record PY Fund 100 Ge Account #	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	50,597.47 5,487.88 363,543.61	3,171,485.50 15,537.16 356,546.60
1220 3200/730 3200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	50,597.47 5,487.88	3,171,485.50 15,537.16 356,546.60
1220 3200/730 3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ioounts withheld from MVLR for actual administration fees as	50,597.47 5,487.88 363,543.61	3,171,485.50 15,537.16 356,546.60 6,997.01
1220 9200/730 9200/710 9632 93321 93325 Fo record CC 2632 9321 9325 Fo record PY Fund 100 Ge Account # 7200/310 9323 Fo record am provided in A	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Enterest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Enterest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Enterest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Enterest on Undistributed Co&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Enterest on Undistributed Co&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Enterest on Undistributed Co&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Enterest on Undistributed Co&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Enterest on Undistributed Co&DS Deferred Revenues - Unavailable, Co&DS disbursements, and Enterest on Undistributed Co&DS Deferred Revenues - Unavailable, Co&DS disbursements, and Enterest Fund Description Professional and Technical Services CO&DS Withheld for Administration Funder Co&DS Withheld for Administration fees as ficiel XII, Section 9, Subsection (d) of the Florida Constitution.	50,597.47 5,487.88 363,543.61	3,171,485.50 15,537.16 356,546.60 6,997.01
1220 9200/730 9200/710 9323 9321 9325 Fo record CC 9321 9325 Fo record PY Fund 100 Ge Account # 7200/310 9323 Fo record am provided in A Fund 210 De	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. etb Service, SBE/COBI Bonds	50,597.47 5,487.88 363,543.61	3,171,485.50 15,537.16 356,546.60 6,997.01
1220 9200/730 9200/710 93321 93325 Fo record CC 2632 9321 9325 Fo record PY Fund 100 Ge Account # 7200/310 9323 Fo record am provided in A Fund 210 De Account #	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Fund Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal	50,597.47 5,487.88 363,543.61 114,116.79 3,660,000.00	3,171,485.50 15,537.16 356,546.60 6,997.01
1220 2200/730 2200/730 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 200/710 3200/720	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Fund Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest	50,597.47 5,487.88 363,543.61 114,116.79 3,660,000.00 598,732.41	3,171,485.50 15,537.16 356,546.60 6,997.01
1220 3200/730 3200/710 3232 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/730	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Fund Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal	50,597.47 5,487.88 363,543.61 114,116.79 3,660,000.00	3,171,485.50 15,537.16 356,546.60 6,997.01
1220 3200/730 3200/710 3233 3325 To record CC 2632 3321 3325 To record PY <u>Fund 100 Ge</u> <u>Account #</u> 7200/310 3323 To record am provided in A <u>Fund 210 De</u> <u>Account #</u> 3200/710 3200/720 3200/761 2210	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Una	50,597.47 5,487.88 363,543.61 114,116.79 3,660,000.00 598,732.41	3,171,485.50 15,537.16 356,546.60 6,997.01
1220 2200/730 2200/730 2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am A Fund 210 De Account # 2200/710 2200/730 2200/761 2210 1114	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration roounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Entrest Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	50,597.47 5,487.88 363,543.61 114,116.79 3,660,000.00 598,732.41	3,171,485.50 15,537.16 356,546.60 6,997.01 114,116.79
1220 3200/730 3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/761 3220 3200/761 32210 1114 3322	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Una	50,597.47 5,487.88 363,543.61 114,116.79 3,660,000.00 598,732.41	3,171,485.50 15,537.16 356,546.60 6,997.01 114,116.79
1220 3200/730 3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/710 3200/720 3200/761 3210 1114 3322 3326 11XX	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	50,597.47 5,487.88 363,543.61 114,116.79 3,660,000.00 598,732.41	15,537.16 356,546.60 6,997.01 114,116.79
1220 3200/730 3200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/761 3200/761 3210 1114 3322 3326 11XX Fo record del	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Hot Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	50,597.47 5,487.88 363,543.61 114,116.79 3,660,000.00 598,732.41	3,171,485.50 15,537.16 356,546.60 6,997.01 114,116.79 4,130,829.54 785.80
1220 3200/730 3200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 3200/720 3200/730 3200/761 2210 1114 3322 3326 1114 3322 50 record del 3326 111X Fo record del 2017 50 rec	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	50,597.47 5,487.88 363,543.61 114,116.79 3,660,000.00 598,732.41	3,171,485.50 15,537.16 356,546.60 6,997.01 114,116.79 4,130,829.54 785.80
1220 3200/730 3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/710 3200/720 3200/761 2210 11114 3322 3326 11XX To record del carnings, rela advance refu	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	50,597.47 5,487.88 363,543.61 114,116.79 3,660,000.00 598,732.41	3,171,485.50 15,537.16 356,546.60 6,997.01 114,116.79 4,130,829.54 785.80
1220 2200/730 2200/730 2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 2200/710 2200/720 2200/761 2210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 1114 3326 1114 1114 3326 1114 111	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration roounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. thet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	50,597.47 5,487.88 363,543.61 114,116.79 3,660,000.00 598,732.41	3,171,485.50 15,537.16 356,546.60 6,997.01 114,116.79 4,130,829.54 785.80
1220 3200/730 3200/710 3232 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am brovided in A Fund 210 De Account # 3200/730 3200/730 3200/761 2210 1114 3322 3200/761 2210 1114 3322 3200/761 2210 1114 3322 3326 To record del 3323 To record del 3324 To record del 3324 3326 1114 3322 3320 200/761 2210 1114 3322 3326 1114 3322 3326 1114 3322 3320 70 record del 3323 To record del 3324 1114 3322 3326 1114 3322 3320 70 record del 3323 To record del 3324 1114 3322 3326 1114 3322 3320 70 record del 3323 To record del 3326 1114 3322 3320 70 record del 3326 70 record del 3327 70 record del 3328 70 record del 3328 70 record del 3329 70 record del 3329 70 record del 3329 70 record del 3329 70 record del 3329 70 record del 3329 70 record del 3320 70 record del 3320 70 record del 3320 70 record del 3320 70 record del 3320 70 record del 3326 70 record del 3327 70 record del 3328 70 record del 3328 70 record del 3329 70 record del 3329 70 record del 3329 70 record del 3200/761 70 record del 70 record del	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	50,597.47 5,487.88 363,543.61 114,116.79 3,660,000.00 598,732.41	3,171,485.50 15,537.16 356,546.60 6,997.01 114,116.79 4,130,829.54 785.80
1220 2200/730 2200/730 2320/710 2632 23321 23325 To record CC 2632 23321 225 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 2200/730 2200/730 2200/761 2210 1114 3322 3326 111X To record del aarnings, rela advance refu agent. Reconciliatid Beginning fur Plus:	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description expression of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Description function agent to payments of refunded bonds escrow Description agent to payments of refunded bonds escrow Description agent to payments of refunded bonds escrow Description function agent to payments of refunded bonds escrow Description function agent to payments of refunded bonds escrow Description function agent to payments of refunded bonds escrow Description function agent to payments of refunded bonds escrow Description function agent to payments of refunded bonds escrow Description function agent to payments of refunded bonds escrow Description function agent to payments of refunded bonds escrow Description function agent to payments of refunded bonds escrow Description function agent to payments of refunded bonds escrow Description function agent to payments of refunded bonds escrow Description function agent to payments of refunded bonds escrow Description function agent to payments of refunded bonds escrow Description function agent by payments of refunded bonds escrow Description agent by payments of refunded bonds escrow Description agent by payments Description agent by payments Description age	50,597.47 5,487.88 363,543.61 114,116.79 3,660,000.00 598,732.41	3,171,485.50 15,537.16 356,546.60 6,997.01 114,116.79 4,130,829.54 785.80 128,399.32 321,078.49
1220 2200/730 2200/730 2320/710 2632 23321 23325 To record CC 2632 23321 2325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 2200/730 2200/710 2200/730 2200/761 2210 1114 3322 2326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 326 1114 1114 1	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable Co&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year Co&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services Co&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld withheld	50,597.47 5,487.88 363,543.61 114,116.79 3,660,000.00 598,732.41	3,171,485.50 15,537.16 356,546.60 6,997.01 114,116.79 4,130,829.54 785.80 128,399.32 321,078.49 4,130,829.54
1220 3200/730 3200/710 2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/730 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/710 3200/761 2210 11114 3322 3326 11XX To record del advance refu agent. Reconciliation Geginning fur Plus: CO&DS Bond in	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description expression of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Description function agent to payments of refunded bonds escrow Description agent to payments of refunded bonds escrow Description agent to payments of refunded bonds escrow Description function agent to payments of refunded bonds escrow Description function agent to payments of refunded bonds escrow Description function agent to payments of refunded bonds escrow Description function agent to payments of refunded bonds escrow Description function agent to payments of refunded bonds escrow Description function agent to payments of refunded bonds escrow Description function agent to payments of refunded bonds escrow Description function agent to payments of refunded bonds escrow Description function agent to payments of refunded bonds escrow Description function agent to payments of refunded bonds escrow Description function agent to payments of refunded bonds escrow Description function agent to payments of refunded bonds escrow Description function agent by payments of refunded bonds escrow Description agent by payments of refunded bonds escrow Description agent by payments Description agent by payments Description age	50,597.47 5,487.88 363,543.61 114,116.79 3,660,000.00 598,732.41	3,171,485.50 15,537.16 356,546.60 6,997.01 114,116.79 4,130,829.54 785.80 128,399.32 321,078.49 4,130,829.54
1220 3200/730 3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/720 3200/720 3200/720 3200/761 2210 1114 3322 3326 11XX To record del aarnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable Co&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Det service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR)</u></u>	50,597.47 5,487.88 363,543.61 114,116.79 3,660,000.00 598,732.41	3,171,485.50 15,537.16 356,546.60 6,997.01 114,116.79 4,130,829.54 785.80 128,399.32 321,078.49 4,130,829.54
1220 3200/730 3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/761 2210 1114 3322 3326 50 record del 3323 To record del 3324 Account # 2000/761 2210 1114 3322 3326 1114 3322 3326 1114 3322 3320 70 record del advance refu agent. Reconciliatio Beginning fur Plus: CO&DS Bond in Refunde Premiur Less:	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 2&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 2 Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SEF/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment tated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow n of activity in fund 210, Debt Service: d balance as provided in prior school year withheld terest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds	50,597.47 5,487.88 363,543.61 114,116.79 3,660,000.00 598,732.41	3,171,485.50 15,537.16 356,546.60 6,997.01 114,116.79 4,130,829.54 785.80 128,399.32 321,078.49 4,130,829.54 785.80 -
1220 3200/730 3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am brovided in A Fund 210 De Account # 2200/710 3200/730 3200/761 2210 1114 3322 3326 1114 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 322 3326 1114 322 3326 1114 322 3326 1114 322 3326 1114 322 3326 1114 322 3326 1114 322 3326 1114 322 3326 1114 322 326 1114 322 326 1114 322 326 1114 322 326 1114 322 326 1114 322 326 1114 322 326 1114 322 326 1114 322 326 1114 322 326 1114 322 326 1114 327 326 1114 327 326 1114 327 326 1114 327 326 1114 327 326 1114 327 326 1114 327 326 1114 327 326 1114 327 326 1114 327 326 1114 327 326 1114 327 326 1114 327 326 1114 327 326 1114 327 326 1114 327 326 1114 327 327 326 1114 327 327 327 327 327 327 327 327	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration roounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) ed bond proceeds	50,597.47 5,487.88 363,543.61 114,116.79 3,660,000.00 598,732.41	3,171,485.50 15,537.16 356,546.60 6,997.01 114,116.79 4,130,829.54 785.80 128,399.32 321,078.49 4,130,829.54
1220 2200/730 2200/730 2320/710 2632 23321 23325 To record CC 2632 23321 2325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 2200/710 2200/730 2200/710 2200/730 2200/710 2200/720 200/7	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) d balance as provided in prior school year withheld terest (revenue on withheld MVLR) d bond proceeds n on refunded bonds I payments expenditure d fees, (fees on bond interest above)	50,597.47 5,487.88 363,543.61 114,116.79 3,660,000.00 598,732.41	3,171,485.50 15,537.16 356,546.60 6,997.01 114,116.79 4,130,829.54 785.80 128,399.32 321,078.49 4,130,829.54 785.80 - 3,660,000.00 598,732.41
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/70 920	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as ritcle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow an of activity in fund 210, Debt Service: withheld terest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds I payments expenditure di fees (fees on bond interest above) ts to refunded bonds escrow agent	50,597.47 5,487.88 363,543.61 114,116.79 3,660,000.00 598,732.41	3,171,485.50 15,537.16 356,546.60 6,997.01 114,116.79 4,130,829.54 785.80 128,399.32 321,078.49 4,130,829.54 785.80 - 3,660,000.00 598,732.41
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/710 9200/710 9200/730 9200/761 2210 1114 3322 3326 111XX To record del earnings, rela advance refu agent. Reconciliation Refunde Premiur Less: Principa Interest Dues ar Paymer Dues ar	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) d balance as provided in prior school year withheld terest (revenue on withheld MVLR) d bod proceeds n on refunded bonds I payments expenditure d fees, (fees on bond interest above)	50,597.47 5,487.88 363,543.61 114,116.79 3,660,000.00 598,732.41	3,171,485.50 15,537.16 356,546.60 6,997.01 114,116.79 4,130,829.54 785.80 128,399.32 321,078.49 4,130,829.54 785.80 - - 3,660,000.00

Osceola County School District

Entries resu	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9200/730 9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2015-2016 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	Description		
9299/790 9200/730	Miscellaneous - Principal/Interest- Current Refunding 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 3322	Premium on Sale of Refunding Bonds CO&DS Withheld for SBE/COBI Bonds		-
5522	CORDS Withheid for SBE/COBI Bolids		-
No current re	funding for the 2015-2016 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
9299/892 3715	Sale of Refunding Bonds	-	-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced	refunding for the 2015-2016 fiscal year		
	refunding for the 2015-2016 fiscal year.		
	bt Service, SBE/COBI Bonds		
<u>Account #</u> 11XX	Description Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2015-2016 fiscal year		
Year-end en	rries:	Debit	Credit
	upital Projects, CO&DS	DONE	0100
	Description		
<u>Account #</u> 11XX	Cash	503,075.78	
1220	Due from Other Agencies	16,017.63	
	Dues and Face (Administrative sympose)		
9200/730	Dues and Fees (Administrative expense)	1,737.30	
9200/710	Interest	1,737.30	
9200/710 2632	Interest Deferred Revenues - Unavailable	1,737.30	
9200/710 2632 3321	Interest	1,737.30	499,894.48
9200/710 2632 3321 3325	Interest Deferred Revenues - Unavailable CO&DS Distributed	1,737.30	499,894.48
9200/710 2632 3321 3325 To record CC	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.		499,894.48
9200/710 2632 3321 3325 To record CC 2632	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	1,737.30 97,038.72	499,894.48 4,918.60
9200/710 2632 3321 3325 To record CC 2632 3321	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.		499,894.48 4,918.60 94,860.25
9200/710 2632 3321 3325 To record CC 2632 3321 3325	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed		499,894.48 4,918.60 94,860.25
9200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and		499,894.48 4,918.60 94,860.25
3200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and		499,894.48 4,918.60 94,860.25
9200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services		499,894.48 4,918.60 94,860.25 2,178.47
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	97,038.72	499,894.48 4,918.60 94,860.25 2,178.47
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as	97,038.72	499,894.48 4,918.60 94,860.25 2,178.47
9200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	97,038.72	499,894.48 4,918.60 94,860.25 2,178.47
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Enterest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Enterest Fund Description Professional and Technical Services CO&DS Withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Eth Service, SBE/COBI Bonds	97,038.72	499,894.48 4,918.60 94,860.25 2,178.47
9200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account #	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. the Service, SBE/COBI Bonds Description	97,038.72 36,125.94	499,894.48 4,918.60 94,860.25 2,178.47
9200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 9200/710	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Enterest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Enterest Fund Description Professional and Technical Services CO&DS Withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Eth Service, SBE/COBI Bonds	97,038.72	499,894.48 4,918.60 94,860.25 2,178.47
9200/710 2632 3321 3325 Fo record CC 2632 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/730	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest SBA Sinking Fund Administration Fees	97,038.72 36,125.94 1,541,000.00 336,136.58 568.82	499,894.48 4,918.60 94,860.25 2,178.47
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 200/710 3200/710 3200/720 3200/730 3200/761	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Frice XII, Section 9, Subsection (d) of the Florida Constitution. Ext Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	97,038.72 36,125.94 1,541,000.00 336,136.58	499,894.48 4,918.60 94,860.25 2,178.47
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/710 9200/730 9200/761 2210	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration roounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Extrements of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	97,038.72 36,125.94 1,541,000.00 336,136.58 568.82	499,894.48 4,918.60 94,860.25 2,178.47
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/761 2210 1114	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	97,038.72 36,125.94 1,541,000.00 336,136.58 568.82	499,894.48 4,918.60 94,860.25 2,178.47
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	97,038.72 36,125.94 1,541,000.00 336,136.58 568.82	499,894.48 4,918.60 94,860.25 2,178.47 36,125.94
9200/710 2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/761 9200/761 9210 1114 3322 3326 111X	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Fund Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	97,038.72 36,125.94 1,541,000.00 336,136.58 568.82	16,017.63 499,894.48 4,918.60 94,860.25 2,178.47 36,125.94 36,125.94
9200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 9322 9326 1114 9322 9326 1114 9322 9326 9326 9320 930 930 930 930 930 930 930 93	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Revenues - Unavailable, Co&DS disbursements, distributed for SBE/COBI Bonds SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Det service payments, MVLR withheld for debt service, investment	97,038.72 36,125.94 1,541,000.00 336,136.58 568.82	499,894.48 4,918.60 94,860.25 2,178.47 36,125.94
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/761 2210 1114 13322 3326 111X To record del carnings, relations,	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	97,038.72 36,125.94 1,541,000.00 336,136.58 568.82	499,894.48 4,918.60 94,860.25 2,178.47 36,125.94 1,832,479.75 348.59
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/730 3200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Revenues - Unavailable, Co&DS disbursements, distributed for SBE/COBI Bonds SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Det service payments, MVLR withheld for debt service, investment	97,038.72 36,125.94 1,541,000.00 336,136.58 568.82	499,894.48 4,918.60 94,860.25 2,178.47 36,125.94 1,832,479.75 348.59
9200/710 2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/761 2210 1114 3322 3200/761 2210 1114 3322 114 3322 114 3322 117 114 114 127 114 114 127 127 127 127 127 127 127 127	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	97,038.72 36,125.94 1,541,000.00 336,136.58 568.82	499,894.48 4,918.60 94,860.25 2,178.47 36,125.94
9200/710 2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 9200/720 9200/720 9200/710 9	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nnding cash with fiscal agent to payments of refunded bonds escrow construction	97,038.72 36,125.94 1,541,000.00 336,136.58 568.82	499,894.48 4,918.60 94,860.25 2,178.47 36,125.94 36,125.94 1,832,479.75 348.59 44,877.06
2200/710 2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/761 2210 1114 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 1114 3326 1114 114 1114	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	97,038.72 36,125.94 1,541,000.00 336,136.58 568.82	499,894.48 4,918.60 94,860.25 2,178.47 36,125.94 36,125.94 1,832,479.75 348.59 44,877.06
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/761	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nnding cash with fiscal agent to payments of refunded bonds escrow construction	97,038.72 36,125.94 1,541,000.00 336,136.58 568.82	499,894.48 4,918.60 94,860.25 2,178.47 36,125.94 36,125.94 1,832,479.75 348.59 44,877.06
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record CY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/720 3200/730 3200/710 3200/710 3200/710 3200/710 3200/710 3200/710 3200/720 3200/710 3200/710 3200/710 3200/710 3200/720 3200/710 3200/710 3200/720 3200/710 3200/720 3200/710 3200/720 3200/710 3200/720 3200/710 3200/710 3200/720 3200/720 3200/710 3200/720 3200/720 3200/710 3200/720 3200/700 300/720 300/7	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow monoting cash with fiscal agent to payments of refunded bonds escrow	97,038.72 36,125.94 1,541,000.00 336,136.58 568.82	499,894.48 4,918.60 94,860.25 2,178.47 36,125.94 1,832,479.75 348.59 44,877.06 173,296.18 1,832,479.75
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 2200/710 3200/720 3200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliationes Beginning fur Plus: CO&DS Bond in Refunded	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Function cash Description function out a service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow mithheld terest (revenue on withheld MVLR) ed bond proceeds	97,038.72 36,125.94 1,541,000.00 336,136.58 568.82	499,894.48 4,918.60 94,860.25 2,178.47 36,125.94 1,832,479.75 348.59 44,877.06 173,296.18 1,832,479.75
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/730 3200/761 2210 1114 3322 3326 1114 3322 3320/761 2210 1114 3322 3320 70 record del aarnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow monoting cash with fiscal agent to payments of refunded bonds escrow	97,038.72 36,125.94 1,541,000.00 336,136.58 568.82	499,894.48 4,918.60 94,860.25 2,178.47 36,125.94 1,832,479.75 348.59 44,877.06 173,296.18 1,832,479.75
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/720 3200/761 3210 1114 3322 3200/761 2210 1114 3322 3200/761 2210 1114 3322 3326 111XX To record del earnings, rela 320 Account gent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less:	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Function cash Description function out a service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow mithheld terest (revenue on withheld MVLR) ed bond proceeds	97,038.72 36,125.94 1,541,000.00 336,136.58 568.82	499,894.48 4,918.60 94,860.25 2,178.47 36,125.94 1,832,479.75 348.59 44,877.06 173,296.18 1,832,479.75
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/710 3200/720 3200/761 3200/710 3200/761 32210 1114 3322 3326 11XX To record del aarnings, rela advance refu agent. Reconciliatio Beginning fur Plus: CO&DS Bond in Refunde Premiu Less: Principa Interest	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration Description Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Descrice payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds secrow withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments expenditure	97,038.72 36,125.94 1,541,000.00 336,136.58 568.82	499,894.48 4,918.60 94,860.25 2,178.47 36,125.94 1,832,479.75 348.55 44,877.06 173,296.18 1,832,479.75 348.55 - - 1,541,000.00 336,136.58
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/720 3200/761 2210 1114 3322 3326 1114 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 326 1114 327 1114 327 1114 328 1114 328 1114 328 1114 328 1114 328 1114 328 1114 328 1114 328 1114 328 1114 328 1114 328 114 1 1 1 1 1 1 1 1 1 1 1 1 1	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ioounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow motified reversul (revenue on withheld MVLR) ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments expenditure id fees (fees on bond interest above)	97,038.72 36,125.94 1,541,000.00 336,136.58 568.82	499,894.48 4,918.60 94,860.25 2,178.47 36,125.94 1,832,479.75 348.55 44,877.06 173,296.18 1,832,479.75 348.55 - - 1,541,000.00 336,136.58
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/710 9200/710 9200/710 9200/761 9	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration Interest on WLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) ed balance as provided in prior school year withheld terest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds I payments expenditure di fees, fiees on bond interest above) tis to refunded bonds escrow agent	97,038.72 36,125.94 1,541,000.00 336,136.58 568.82	499,894.48 4,918.60 94,860.25 2,178.47 36,125.94 1,832,479.75 348.59 44,877.06 173,296.18 1,832,479.75 348.59 -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/761 9200/710 9200/710 9200/720 9200/730 9200/761 2210 1114 13322 3326 1114 13322 3326 1114 13322 3326 1114 13322 3326 1114 13322 3326 1114 13322 3326 1114 13322 3326 1114 13322 3326 1114 1322 3326 1114 1322 3326 1114 1322 3326 1114 1322 3326 1114 1322 3326 1114 1322 3326 1114 1128 Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymer Dues ar	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ioounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow motified reversul (revenue on withheld MVLR) ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments expenditure id fees (fees on bond interest above)	97,038.72 36,125.94 1,541,000.00 336,136.58 568.82	499,894.48 4,918.60 94,860.25 2,178.47 36,125.94 1,832,479.75 348.59 44,877.06 173,296.18 1,832,479.75 348.59 - - 1,541,000.00 336,136.58

Palm Beach County School District

Entries resu	Iting from bond issuance and refunding:	Debit	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwhiter's discound) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2015-2016 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	Description		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
	funding for the 2015-2016 fiscal year.		
	bt Service Advance Bond Refunding		
<u>Account #</u> 1114	Description 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) Discounts on Refunding Bonds	-	
9299/892 3715	Sale of Refunding Bonds	-	-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced	refunding for the 2015-2016 fiscal year.		
	bbt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210 No accrued in	Accrued Interest Payable nterest for the 2015-2016 fiscal year		-
		Dahit	0
Year-end en		<u>Debit</u>	<u>Credit</u>
Account #	pital Projects, CO&DS Description		
11XX	Cash	2,812,168.18	
1220	Due from Other Agencies	49,380.48	
	Dues and Fees (Administrative expense)	5,355.89	
		0,000.00	
9200/710	Interest Deferred Revenues - Unavailable	3,333.03	49,380.48
9200/710 2632 3321	Interest Deferred Revenues - Unavailable CO&DS Distributed	5,555.69	2,802,360.60
9200/710 2632 3321 3325	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS	5,555.65	2,802,360.60
9200/710 2632 3321 3325	Interest Deferred Revenues - Unavailable CO&DS Distributed	0,000.09	2,802,360.60
9200/710 2632 3321 3325 To record CC 2632	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	321,269.08	2,802,360.60 15,163.47
9200/710 2632 3321 3325 To record CC 2632 3321	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees.		49,380.48 2,802,360.60 15,163.47 314,237.81 7,031.27
9200/710 2632 3321 3325 To record CC 2632 3321 3325	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed		2,802,360.60 15,163.47 314,237.81
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and		2,802,360.60 15,163.47 314,237.81
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account #	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description	321,269.08	2,802,360.60 15,163.47 314,237.81
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Eneral Fund Description Professional and Technical Services		2,802,360.60 15,163.47 314,237.81 7,031.27
9200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description	321,269.08	2,802,360.60 15,163.47 314,237.81
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	321,269.08	2,802,360.60 15,163.47 314,237.81 7,031.27
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as	321,269.08	2,802,360.60 15,163.47 314,237.81 7,031.27
9200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account #	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Description	321,269.08 111,372.03	2,802,360.60 15,163.47 314,237.81 7,031.27
9200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 9200/710	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Enterest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Enterest Fund Description Professional and Technical Services CO&DS Withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Eth Service, SBE/COBI Bonds	321,269.08 111,372.03 3,717,000.00	2,802,360.60 15,163.47 314,237.81 7,031.27
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 9200/720 9200/730	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Founts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Energy Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	321,269.08 111,372.03	2,802,360.60 15,163.47 314,237.81 7,031.27
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 200/710 3200/710 3200/720 9200/730 9200/730	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Frice XII, Section 9, Subsection (d) of the Florida Constitution. Ext Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	321,269.08 111,372.03 3,717,000.00 812,891.61	2,802,360.60 15,163.47 314,237.81 7,031.27
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9200/761 2210	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Founts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Energy Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	321,269.08 111,372.03 3,717,000.00 812,891.61	2,802,360.60 15,163.47 314,237.81 7,031.27
9200/710 2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 92210 1114 3322	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Fund Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	321,269.08 111,372.03 3,717,000.00 812,891.61	2,802,360.60 15,163.47 314,237.81 7,031.27 111,372.03
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	321,269.08 111,372.03 3,717,000.00 812,891.61	2,802,360.60 15,163.47 314,237.81 7,031.27 111,372.03 4,417,111.04 840.26
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/761 9200/761 9200/761 92200710 9200/761 92200710	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	321,269.08 111,372.03 3,717,000.00 812,891.61	2,802,360.60 15,163.47 314,237.81 7,031.27 111,372.03 4,417,111.04 840.26
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 1322 3326 111X To record del parnings, relations Parnings, relations Parni	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	321,269.08 111,372.03 3,717,000.00 812,891.61	2,802,360.60 15,163.47 314,237.81 7,031.27 111,372.03 4,417,111.04 840.26
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 90000 9000 9000 9000 9000 90000 90000 9000 9000 9000	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Revenues - Unavailable, Co&DS disbursements, distributed for SBE/COBI Bonds SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Det service payments, MVLR withheld for debt service, investment	321,269.08 111,372.03 3,717,000.00 812,891.61	2,802,360.60 15,163.47 314,237.81 7,031.27 111,372.03 4,417,111.04 840.26
9200/710 2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/761 2210 1114 3322 3200/761 2210 1114 3322 114 3322 114 3322 117 114 114 122 117 114 122 117 114 122 117 114 122 114 122 114 122 114 122 114 122 114 122 114 122 114 122 114 122 114 122 114 122 114 122 114 122 121 114 122 121 114 122 121 121	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	321,269.08 111,372.03 3,717,000.00 812,891.61	2,802,360.60 15,163.47 314,237.81 7,031.27 111,372.03 4,417,111.04 840.26
9200/710 2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 9200/720 9200/720 9200/720 9200/761 2210 1114 3322 50 record del 9200/761 2210 1114 3322 3326 To record del 9200/761 2210 1114 3322 3326 Fo record del 9200/761 2210 1114 3326 1114 3326 Fo record del 9200/761 2210 1114 3326 3326 Fo record del 9200/761 2210 1114 3326 3326 Fo record del 9200/761 2210 1114 3326 3326 Fo record del 9200/761 2210 1114 3326 3326 Fo record del 9200/761 2210 1114 3326 3326 Fo record del 9200/761 2210 1114 3326 3326 1114 3326 3326 1114 3326 3326 1114 3326 3326 1114 3326 3326 1114 3326 3326 1114 3326 3326 1114 3326 3326 1114 3326 3326 1114 3326 3326 1114 3326 3326 1114 3326 3326 1114 3326 3326 1114 3326 3326 1114 3326 3326 1114 3326 3326 1114 3326 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 111	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nnding cash with fiscal agent to payments of refunded bonds escrow construction	321,269.08 111,372.03 3,717,000.00 812,891.61	2,802,360.60 15,163.47 314,237.81 7,031.27 111,372.03 4,417,111.04 840.26 113,311.42
2200/710 2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/710 3200/710 3200/710 3200/761 3200/761 32210 1114 3322 3326 111X To record del earnings, rela advance refu agent. Reconciliatio Beginning fur	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	321,269.08 111,372.03 3,717,000.00 812,891.61	2,802,360.60 15,163.47 314,237.81 7,031.27 111,372.03 4,417,111.04 840.26 113,311.42
3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/761 32210 1114 3322 3326 11XX To record del aarvings, rela advance refu agent. Reconciliatic Beginning fur Plus:	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nnding cash with fiscal agent to payments of refunded bonds escrow construction	321,269.08 111,372.03 3,717,000.00 812,891.61	2,802,360.60 15,163.47 314,237.81 7,031.27 111,372.03 4,417,111.04 840.26 113,311.42
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record CY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/720 3200/730 3200/710 3200/710 3200/710 3200/710 3200/720 3200/710 3200/720 3200/710 3200/720 3200/710 3200/720 3200/710 3200/720 3200/710 3200/720 3200/710 3200/720 3200/700 300/720 300/7	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow monoting cash with fiscal agent to payments of refunded bonds escrow	321,269.08 111,372.03 3,717,000.00 812,891.61	2,802,360.60 15,163.47 314,237.81 7,031.27 111,372.03 4,417,111.04 840.26 113,311.42 420,139.33 4,417,111.04
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 2200/710 3200/720 3200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliationes Beginning fur Plus: CO&DS Bond in Refunded	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration oounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow model the dealance as provided in prior school year withheld	321,269.08 111,372.03 3,717,000.00 812,891.61	2,802,360.60 15,163.47 314,237.81 7,031.27 111,372.03 4,417,111.04 840.26 113,311.42 420,139.33 4,417,111.04
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 2200/710 3200/720 3200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliationes Beginning fur Plus: CO&DS Bond in Refunded	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest OC O&DS Withheld for Administration Founts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) ed bond proceeds	321,269.08 111,372.03 3,717,000.00 812,891.61	2,802,360.60 15,163.47 314,237.81 7,031.27 111,372.03 4,417,111.04 840.26 113,311.42 420,139.33 4,417,111.04
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/761 3200/761 3200/761 32210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3200/761 2210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3328 To record del pagent. CO&DS Bond inin Refunde Premiur Less: Principa	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Revenues, Unavailable, CO&DS disbursements, and Deferred Revenues, Statistication Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Deferred reverse on withheld MVLR) d balance as provided in prior school year withheld terest (revenue on withheld MVLR) di bond proceeds n on refunded bonds	321,269.08 111,372.03 3,717,000.00 812,891.61	2,802,360.60 15,163.47 314,237.81 7,031.27 111,372.03 4,417,111.04 840.26 113,311.42 420,139.33 4,417,111.04 840.26 - - 3,717,000.00
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 9200/720 9200/720 9200/730 9200/761 2210 1114 3322 9200/761 2210 1114 3322 3326 111XX To record del earnings, rela advance refu agent. Reconciliatio Beginning fur Plus: CO&DS Bond in: Refunda Premiur Less: Principa Interest	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration Description Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Descrice payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds secrow withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments expenditure	321,269.08 111,372.03 3,717,000.00 812,891.61	2,802,360.60 15,163.47 314,237.81 7,031.27 111,372.03 4,417,111.04 840.26 113,311.42 420,139.33 4,417,111.04 840.26 - - 3,717,000.00 812,891.61
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/761 9200/710 9200/770 9200/770 9200/770 9200/770 9200/770 9200/761 9210 1114 3322 3326 1114 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 34 1114 34 1114 34 1114 34 1114 34 1114 34 1114 34 1114 34 1114	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Interest on WLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) ed balance as provided in prior school year withheld terest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds I payments expenditure di fees, fies on bond interest above) tis to refunded bonds escrow agent</u>	321,269.08 111,372.03 3,717,000.00 812,891.61	2,802,360.60 15,163.47 314,237.81 7,031.27 111,372.03 4,417,111.04 840.26 113,311.42 420,139.33 4,417,111.04 840.26 - - 3,717,000.00 812,891.61
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/761 9200/710 9200/710 9200/720 9200/730 9200/761 2210 1114 13322 3326 1114 13322 3326 1114 13322 3326 1114 13322 3326 1114 13322 3326 1114 13322 3326 1114 13322 3326 1114 13322 3326 1114 1322 3326 1114 1322 3326 1114 1322 3326 1114 1322 3326 1114 1322 3326 1114 1322 3326 1114 1128 Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymer Dues ar	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow motified reversul of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow motified reversel of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow motified frees (revenue on withheld MVLR) do balance as provided in prior school year withheld terest (revenue on withheld MVLR) do bond proceeds n on refunded bonds I payments expenditure id fees (fees on bond interest above)	321,269.08 111,372.03 3,717,000.00 812,891.61	2,802,360.60 15,163.47 314,237.81 7,031.27 111,372.03 4,417,111.04 840.26 113,311.42 420,139.33 4,417,111.04 840.26 - - 3,717,000.00

Pasco County School District

Entries resu	Iting from bond issuance and refunding:	Debit	Credit
	pital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/891	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds	-	-
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2015-2016 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	Description		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
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 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current re	funding for the 2015-2016 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
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 3702	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	Accided interest rayable (Sinking runu Accidats)		-
No advanced	refunding for the 2015-2016 fiscal year.		
	bt Service, SBE/COBI Bonds		
<u>Account #</u> 11XX	Description Cash	-	
2210	Accrued Interest Payable		-
	nterest for the 2015-2016 fiscal year		
	•	D .1.1	0
Year-end ent		<u>Debit</u>	<u>Credi</u>
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	214,348.16	
1220	Due from Other Agencies	18,969.91	
000/700	Dues and Fass (Administrative sympass)		
	Dues and Fees (Administrative expense)	2,057.51	
9200/710	Interest		18,969,91
9200/710 2632			
9200/710 2632 3321	Interest Deferred Revenues - Unavailable		210,580.50
9200/710 2632 3321 3325	Interest Deferred Revenues - Unavailable CO&DS Distributed		210,580.50
9200/710 2632 3321 3325 To record CC	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees.	2,057.51	210,580.50
9200/710 2632 3321 3325 To record CC 2632	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS		210,580.50 5,825.17
9200/710 2632 3321 3325 Fo record CC 2632 3321	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	2,057.51	210,580.50 5,825.17 77,638.05
9200/710 2632 3321 3325 To record CC 2632 3321 3325	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	2,057.51	210,580.50 5,825.17 77,638.05
9200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	2,057.51	210,580.50 5,825.17 77,638.05
3200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS V&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund	2,057.51	210,580.50 5,825.17 77,638.05
3200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account #	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	2,057.51 80,219.56	210,580.50 5,825.17 77,638.05
9200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description	2,057.51	210,580.50 5,825.17 77,638.05 2,581.57
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as	2,057.51 80,219.56	210,580.50 5,825.17 77,638.05 2,581.57
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration	2,057.51 80,219.56	210,580.50 5,825.17 77,638.05 2,581.57
9200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as	2,057.51 80,219.56	210,580.50 5,825.17 77,638.05 2,581.57
9200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	2,057.51 80,219.56	210,580.50 5,825.17 77,638.05 2,581.51
9200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account #	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds	2,057.51 80,219.56	210,580.50 5,825.17 77,638.05 2,581.57
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest On Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest On Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest On Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest On Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest On Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest On Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest On Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest On Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest On Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest On Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest On Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest On Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Revenues - Unavailable, CO&DS disbursements, and Interest On Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Revenues - Unavailable, CO&DS disbu	2,057.51 80,219.56 42,784.47 2,061,000.00 545,538.57	210,580.50 5,825.17 77,638.05 2,581.51
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 9200/720 9200/730	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. tht Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	2,057.51 80,219.56 42,784.47 2,061,000.00 545,538.57 790.27	210,580.50 5,825.17 77,638.05 2,581.51
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 200/710 3200/710 3200/720 9200/730 3200/761	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	2,057.51 80,219.56 42,784.47 2,061,000.00 545,538.57	210,580.50 5,825.17 77,638.05 2,581.51
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9200/761 2210	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS B&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	2,057.51 80,219.56 42,784.47 2,061,000.00 545,538.57 790.27	210,580.50 5,825.17 77,638.05 2,581.51
9200/710 2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 9200/720 9200/730 9200/761 2210 1114	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	2,057.51 80,219.56 42,784.47 2,061,000.00 545,538.57 790.27	210,580.50 5,825.17 77,638.05 2,581.57 42,784.47
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 92200 1114 3322	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS B&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	2,057.51 80,219.56 42,784.47 2,061,000.00 545,538.57 790.27	210,580.50 5,825.17 77,638.00 2,581.51 42,784.47
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	2,057.51 80,219.56 42,784.47 2,061,000.00 545,538.57 790.27	210,580.50 5,825.17 77,638.05 2,581.51 42,784.47 2,545,912.20 484.31
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/761 9200/761 9200/761 9200/761 92200710 9200/761 92200770 9200770	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	2,057.51 80,219.56 42,784.47 2,061,000.00 545,538.57 790.27	210,580.50 5,825.17 77,638.05 2,581.51 42,784.47 2,545,912.20 484.31
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amore an anore and a second	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	2,057.51 80,219.56 42,784.47 2,061,000.00 545,538.57 790.27	210,580.50 5,825.17 77,638.05 2,581.51 42,784.47 2,545,912.20 484.31
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record CY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/730 3200/761 2210 1114 3322 3326 11XX To record del earnings, rela	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	2,057.51 80,219.56 42,784.47 2,061,000.00 545,538.57 790.27	210,580.50 5,825.17 77,638.00 2,581.51 42,784.47 2,545,912.20 484.31
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refut	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Det service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year	2,057.51 80,219.56 42,784.47 2,061,000.00 545,538.57 790.27	210,580.50 5,825.17 77,638.05 2,581.51 42,784.47 2,545,912.20 484.31
9200/710 2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/761 2210 1114 3322 3326 111X To record del earnings, rela advance refun agent.	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year holing cash with fiscal agent to payments of refunded bonds escrow	2,057.51 80,219.56 42,784.47 2,061,000.00 545,538.57 790.27	210,580.50 5,825.17 77,638.05 2,581.51 42,784.47 2,545,912.20 484.31
9200/710 2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/720 9200/751 2210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 111X	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nhing cash with fiscal agent to payments of refunded bonds escrow	2,057.51 80,219.56 42,784.47 2,061,000.00 545,538.57 790.27	210,580.50 5,825.17 77,638.05 2,581.51 42,784.47 42,784.47 2,545,912.20 484.31 60,932.33
9200/710 2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/720 9200/751 2210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 111X	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year holing cash with fiscal agent to payments of refunded bonds escrow	2,057.51 80,219.56 42,784.47 2,061,000.00 545,538.57 790.27	210,580.50 5,825.17 77,638.05 2,581.51 42,784.47 42,784.47 2,545,912.20 484.31 60,932.33
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nhing cash with fiscal agent to payments of refunded bonds escrow	2,057.51 80,219.56 42,784.47 2,061,000.00 545,538.57 790.27	210,580.50 5,825.17 77,638.05 2,581.51 42,784.47 2,545,912.20 484.31 60,932.33
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	2,057.51 80,219.56 42,784.47 2,061,000.00 545,538.57 790.27	210,580.50 5,825.17 77,638.05 2,581.51 42,784.47 2,545,912.20 484.31 60,932.33 279,760.40 2,545,912.20
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/761 9200/710 9200/720 9200/710 9200/720 9200/730 9	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration counts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) ed bond proceeds	2,057.51 80,219.56 42,784.47 2,061,000.00 545,538.57 790.27	210,580.50 5,825.17 77,638.05 2,581.51 42,784.47 2,545,912.20 484.31 60,932.33 279,760.40 2,545,912.20
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am brovided in A Fund 210 De Account # 2200/710 3200/720 3200/761 2210 1114 3322 3326 5000/761 2210 1114 3322 3326 1114 3322 3326 1114 3322 3326 For record del aernings, rela advance refu agent. Reconciliatio Beginning fur Plus: CO&DS Bond int Refunde Premiun	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment the fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR)	2,057.51 80,219.56 42,784.47 2,061,000.00 545,538.57 790.27	210,580.50 5,825.17 77,638.05 2,581.51 42,784.47 2,545,912.20 484.31 60,932.33 279,760.40 2,545,912.20
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/710 9200/720 9200/710 9200/720 9200/710 9200/720 9200/710 9200/720 9200/700 9200/720	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Description Professional and Technical Services CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Accrued Interest Payable Cash with Fiscal agent to payments of refunded bonds escrow Accrue as provided in prior school year withheld Erest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds	2,057.51 80,219.56 42,784.47 2,061,000.00 545,538.57 790.27	210,580.50 5,825.17 77,638.05 2,581.51 42,784.47 2,545,912.20 484.31 60,932.33 279,760.40 2,545,912.20 484.31 -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/710 9200/720 9200/710 9200/761 9200/710 9200/761	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS B&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment teted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds I payments </u>	2,057.51 80,219.56 42,784.47 2,061,000.00 545,538.57 790.27	210,580.50 5,825.17 77,638.05 2,581.51 42,784.47 42,784.47 2,545,912.20 484.31 60,932.33 279,760.40 2,545,912.20 484.31 - - - 2,061,000.00
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/761 9200/710 9200/761	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS BDS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds I payments expenditure</u>	2,057.51 80,219.56 42,784.47 2,061,000.00 545,538.57 790.27	210,580.50 5,825.17 77,638.05 2,581.51 42,784.47 42,784.47 2,545,912.20 484.31 60,932.33 279,760.40 2,545,912.20 484.31 - - 2,061,000.00 545,538.57
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refun agent. Reconciliatia Beginning fur Plus: CO&DS Bond int Refunde Premiun Less: Principa Interest Dues ar	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS B&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment teted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds I payments </u>	2,057.51 80,219.56 42,784.47 2,061,000.00 545,538.57 790.27	18,969,91 210,580,50 5,825,17 77,638,05 2,581,51 42,784,47 42,784,47 42,784,47 2,545,912,20 484,31 60,932,33 279,760,40 2,545,912,20 484,31 - 2,061,000,00 545,538,57 790,27
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 Evenoriliation Refunde Premiun Less: Principa Interest Dues ar Paymen Dues ar	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) d balance as provided in prior school year withheld terest (revenue on withheld MVLR) d bond proceeds n on refunded bonds I payments expenditure d fees on bond interest above) ts to refunded bonds (admin and underwriter fees)	2,057.51 80,219.56 42,784.47 2,061,000.00 545,538.57 790.27	210,580.50 5,825.17 77,638.05 2,581.51 42,784.47 42,784.47 2,545,912.20 484.31 60,932.33 279,760.40 2,545,912.20 484.31 - - 2,061,000.00 545,538.57
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 9200/761 2210 1114 3322 3326 111XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond int Refunde Premiun Less: Principa Interest Dues ar Paymen Dues ar	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - O&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as nticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow motif crevenue on withheld MVLR) d bond proceeds n on refunded bonds I payments expenditure di fees on bond interest above) ts to refunded bonds (admin and underwriter fees) t on refunded bonds </u></u>	2,057.51 80,219.56 42,784.47 2,061,000.00 545,538.57 790.27	210,580.50 5,825.17 77,638.05 2,581.51 42,784.47 42,784.47 2,545,912.20 484.31 60,932.33 279,760.40 2,545,912.20 484.31 - - 2,061,000.00 545,538.57

Pinellas County School District

Entries resu	Iting from bond issuance and refunding:	Debit	<u>Credit</u>
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791 No now mon	Premium on Sale of Bonds		-
	ey bond issues for the 2015-2016 fiscal year.		
	bt Service Current Bond Refunding		
<u>Account #</u> 9299/790	Description Miscellaneous - Principal/Interest- Current Refunding	_	
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 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current re	funding for the 2015-2016 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9200/730 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)		-
No advanced	refunding for the 2015-2016 fiscal year.		
	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2015-2016 fiscal year		
Year-end ent	ries:	Debit	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	178,470.06	
1220	Due from Other Agencies	36,277.03	
	Duran and Frank (Administration summary)		
	Dues and Fees (Administrative expense)	3,934.66	
9200/710	Interest	3,934.66	26 277 02
9200/710 2632	Interest Deferred Revenues - Unavailable	3,934.66	
9200/710 2632 3321	Interest	3,934.66	171,264.99
9200/710 2632 3321 3325	Interest Deferred Revenues - Unavailable CO&DS Distributed	3,934.66	171,264.99
9200/710 2632 3321 3325 To record CC	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees.		171,264.99
9200/710 2632 3321 3325 To record CC 2632	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS	3,934.66 129,543.54	171,264.99
9200/710 2632 3321 3325 To record CC 2632 3321 3325	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS		171,264.99 11,139.73 125,277.58
9200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and		171,264.99 11,139.73 125,277.58
9200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and		171,264.99 11,139.73 125,277.58
3200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account #	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest Fund Description	129,543.54	171,264.99 11,139.73 125,277.58
9200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest Pund Description Professional and Technical Services		171,264.99 11,139.73 125,277.58 4,265.96
9200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration	129,543.54	171,264.99 11,139.73 125,277.58 4,265.96
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as	129,543.54	171,264.99 11,139.73 125,277.58 4,265.96
9200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	129,543.54	171,264.99 11,139.73 125,277.58 4,265.96
9200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds	129,543.54	171,264.99 11,139.73 125,277.58 4,265.96
9200/710 2632 3321 3325 Fo record CC 2632 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account #	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	129,543.54	171,264.99 11,139.73 125,277.58 4,265.96
9200/710 2632 3321 3325 Fo record CC 2632 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 9200/710 9200/720	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest On Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest On Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest On Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest On Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest On Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest On Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest On Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest On Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest On Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest On Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest On Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest On Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Revenues - Unavailable, CO&DS disbursements, and Interest On Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Revenues - Unavailable, CO&DS disbu	129,543.54 81,818.69 4,250,000.00 784,606.86	171,264.99 11,139.73 125,277.58 4,265.96
9200/710 2632 3321 3325 Fo record CC 2632 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/730	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest On Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest On Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest On Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest On Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest On Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest SBA Sinking Fund Administration Fees	129,543.54 81,818.69 4,250,000.00	171,264.99 11,139.73 125,277.58 4,265.96
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 200/710 3200/710 3200/720 9200/730 3200/761	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS B&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	129,543.54 81,818.69 4,250,000.00 784,606.86	171,264.99 11,139.73 125,277.58 4,265.96
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	129,543.54 81,818.69 4,250,000.00 784,606.86	171,264.99 11,139.73 125,277.58 4,265.96
9200/710 2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 9200/720 9200/730 9200/761 2210 1114	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS B&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	129,543.54 81,818.69 4,250,000.00 784,606.86	171,264.99 11,139.73 125,277.58 4,265.96
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	129,543.54 81,818.69 4,250,000.00 784,606.86	171,264.99 11,139.73 125,277.58 4,265.96 81,818.69 81,818.69
9200/710 2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 9200/761 9200/761 9200/761 92210 1114 3322 3326 11XX	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	129,543.54 81,818.69 4,250,000.00 784,606.86	171,264.99 11,139.73 125,277.58 4,265.96 81,818.69
9200/710 2632 3321 3325 Fo record CC 2632 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 3322 3326 11XX Fo record del 11XX	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	129,543.54 81,818.69 4,250,000.00 784,606.86	171,264.99 11,139.73 125,277.58 4,265.96 81,818.69 81,818.69
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record CY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/730 3200/761 2210 1114 3322 3326 11XX To record del earnings, rela	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	129,543.54 81,818.69 4,250,000.00 784,606.86	171,264.99 11,139.73 125,277.58 4,265.96 81,818.69 81,818.69
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refut	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	129,543.54 81,818.69 4,250,000.00 784,606.86	171,264.99 11,139.73 125,277.58 4,265.96 81,818.69 81,818.69
9200/710 2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/761 2210 1114 3322 3200/761 2210 1114 3322 114 3322 114 3322 117 114 114 122 117 114 122 117 114 122 117 114 122 114 122 114 122 114 122 114 122 114 122 114 122 114 122 114 122 114 122 114 122 114 122 114 122 121 114 122 114 122 114 122 121 114 122 121 114 122 121 121	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	129,543.54 81,818.69 4,250,000.00 784,606.86	171,264.99 11,139.73 125,277.58 4,265.96 81,818.69 81,818.69
9200/710 2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 9200/720 9200/720 9200/720 9200/761 2210 1114 3322 3326 To record del parnings, rela advance refut agent. Reconciliation	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nhing cash with fiscal agent to payments of refunded bonds escrow	129,543.54 81,818.69 4,250,000.00 784,606.86	171,264.99 11,139.73 125,277.58 4,265.96 81,818.69 81,818.69 4,869,203.65 926.26 165,988.39
2200/710 2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/761 2210 1114 3326 3200/761 2210 1114 3322 3326 To record del parnings, rela advance refut agent. Reconciliation	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	129,543.54 81,818.69 4,250,000.00 784,606.86	171,264.99 11,139.73 125,277.58 4,265.96 81,818.69 81,818.69
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/720 3200/761 32200 1114 3322 3326 111X To record del aarnings, rela advance refua agent. Reconciliatic Beginning fur Plus:	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nhing cash with fiscal agent to payments of refunded bonds escrow	129,543.54 81,818.69 4,250,000.00 784,606.86	171,264.99 11,139.73 125,277.58 4,265.96 81,818.69 81,818.69 4,869,203.65 926.26 165,988.39
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record CY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/720 3200/730 3200/710 3200/710 3200/710 3200/710 3200/710 3200/710 3200/710 3200/720 3200/730 3200/710 3200/710 3200/710 3200/720 3200/730 3200/710 3200/710 3200/720 3200/710 3200/720 3200/710 3200/720 3200/730 3200/710 3200/720 3200/710 3200/720 3200/720 3200/720 3200/710 3200/720 3200/700 300/720 300/7	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment the defees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR)	129,543.54 81,818.69 4,250,000.00 784,606.86	171,264.99 11,139.73 125,277.58 4,265.96 81,818.69 81,818.69 4,869,203.65 926.26 165,988.39 425,005.24 4,869,203.65
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 200/710 3200/720 3200/730 3200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refut agent. Reconciliation Beginning fur Plus: CO&DS Bond int Refunded	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration counts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) ed bond proceeds	129,543.54 81,818.69 4,250,000.00 784,606.86	171,264.99 11,139.73 125,277.58 4,265.96 81,818.69 81,818.69 4,869,203.65 926.26 165,988.39 425,005.24 4,869,203.65
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/761 2210 1114 3322 3326 500/761 2210 1114 3322 3326 1114 3322 3326 500/761 2210 1114 3326 500/761 2210 1114 3326 500/761 2210 1114 3326 500/761 2210 1114 3326 500/761 2210 1114 3326 500/761 200/761	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment the defees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR)	129,543.54 81,818.69 4,250,000.00 784,606.86	171,264.99 11,139.73 125,277.58 4,265.96 81,818.69 81,818.69 4,869,203.65 926.26 165,988.39 425,005.24 4,869,203.65
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 7200/710 9200/720 9200/710 9200/720 9200/751 9200/	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash at service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow model and the payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds	129,543.54 81,818.69 4,250,000.00 784,606.86	171,264.99 11,139.73 125,277.58 4,265.96 81,818.69 81,818.69 4,869,203.65 926.26 165,988.39 425,005.24 4,869,203.65
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/761 3200/761 3200/761 32210 1114 3322 3326 1114 3326 1114 3322 3326 1114 3322 3326 1114 3328 To record del parming, relation Beginning fur Plus: CO&DS Bond int Refunde Premium Less: Principa	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration counts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) ed bond proceeds	129,543.54 81,818.69 4,250,000.00 784,606.86	171,264.99 11,139.73 125,277.58 4,265.96 81,818.69 81,818.69 926.26 165,988.39 425,005.24 4,869,203.65 926.26 -
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/720 3200/761 2210 1114 3322 3326 1114 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 326 1114 327 1114 327 1114 328 1114 328 1114 328 1114 328 1114 328 1114 328 1114 328 1114 328 1114 328 1114 328 1114 328 114 1 1 1 1 1 1 1 1 1 1 1 1 1	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash at service payments, MVLR withheld for debt service, investment tied fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow motified reversel (revenue on withheld MVLR) de bond proceeds n on refunded bonds I payments expenditure id fees (fees on bond interest above)	129,543.54 81,818.69 4,250,000.00 784,606.86	171,264.99 11,139.73 125,277.58 4,265.96 81,818.69 81,818.69 4,869,203.65 926.26 165,988.39 425,005.24 4,869,203.65 926.26 - - - 4,250,000.00 784,606.86
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/710 9200/710 9200/730 9200/761 9	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Revenues - Unavailable, CO&DS disbursements, down thistration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) do bond proceeds n on refunded bonds I payments expe	129,543.54 81,818.69 4,250,000.00 784,606.86	171,264.99 11,139.73 125,277.58 4,265.96 81,818.69 81,818.69 4,869,203.65 926.26 165,988.39 425,005.24 4,869,203.65 926.26 - - - 4,250,000.00 784,606.86
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9200/710 9200/710 9200/710 9200/710 9200/720 9200/730 9200/761 2210 1114 13322 3326 1114 13322 3326 1114 13322 3326 1114 13322 3326 1114 13322 3326 1114 13322 3326 1114 13322 3326 1114 13322 3326 1114 1322 3326 1114 1322 3326 1114 1322 3326 1114 1128 CO&DS Bond int Refunde Premiun Less: Principaa Interest Dues ar Paymen Dues ar	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) d bond proceeds n on refunded bonds I payments expenditure d fees on bond interest above) ts to refunded bonds (admin and underwriter fees)	129,543.54 81,818.69 4,250,000.00 784,606.86	4,265.96 81,818.69 4,869,203.65 926.26 165,988.39 425,005.24 4,869,203.65 926.26 - - - -
3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 200/710 3200/720 3200/720 3200/730 3200/761 2210 1114 3322 3326 1114 322 3326 1114 322 3326 1114 322 3326 1114 322 3326 1114 322 326 1114 322 326 1114 322 326 1114 322 326 1114 322 326 1114 322 326 1114 322 326 1114 322 326 1114 327 327 328 328 328 328 328 328 328 328	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - OADS disbursements, and <u>meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments expenditure di fees on bond interest above) ts to refunded bonds (admin and underwriter fees) t on refunded bonds </u></u>	129,543.54 81,818.69 4,250,000.00 784,606.86	171,264.99 11,139.73 125,277.58 4,265.96 81,818.69 81,818.69 4,869,203.65 926.26 165,988.39 425,005.24 4,869,203.65 926.26 - - - 4,250,000.00 784,606.86

Polk County School District

Entries resul	ting from bond issuance and refunding:	Debit	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791 No now mone	Premium on Sale of Bonds by bond issues for the 2015-2016 fiscal year.		-
	bt Service Current Bond Refunding		
<u>Account #</u> 9299/790	<u>Description</u> Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current re	funding for the 2015-2016 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114 9200/730	Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwhiter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds Promium on Sale of Polynding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	Active and our again (onlining Fund Active)		-
No advanced	refunding for the 2015-2016 fiscal year.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210 No. coorrug dir	Accrued Interest Payable		-
No accrued in	nterest for the 2015-2016 fiscal year		
Year-end ent	ries:	Debit	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	1,136,286.39	
1220	Due from Other Agencies	23,313.57	
1220 9200/730	Due from Other Agencies Dues and Fees (Administrative expense) Interest		
1220 9200/730 9200/710	Dues and Fees (Administrative expense)	23,313.57	23,313.57
1220 9200/730 9200/710 2632 3321	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed	23,313.57	1,131,656.03
1220 9200/730 9200/710 2632 3321 3325	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS	23,313.57	1,131,656.03
1220 9200/730 9200/710 2632 3321 3325	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed	23,313.57	1,131,656.03
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	23,313.57	1,131,656.03 7,158.99
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	23,313.57 2,528.63	1,131,656.03 7,158.99 86,169.67
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	23,313.57 2,528.63	1,131,656.03 7,158.99 86,169.67
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	23,313.57 2,528.63	1,131,656.03 7,158.99 86,169.67
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund	23,313.57 2,528.63	1,131,656.03 7,158.99 86,169.67
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account #	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	23,313.57 2,528.63	1,131,656.03 7,158.99 86,169.67
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration	23,313.57 2,528.63 89,422.64	1,131,656.03 7,158.99 86,169.67 3,252.97
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as	23,313.57 2,528.63 89,422.64	1,131,656.03 7,158.99 86,169.67 3,252.97
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as trick XII, Section 9, Subsection (d) of the Florida Constitution.	23,313.57 2,528.63 89,422.64	1,131,656.03 7,158.99 86,169.67 3,252.97
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS %DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds	23,313.57 2,528.63 89,422.64	1,131,656.03 7,158.99 86,169.67 3,252.97
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account #	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description	23,313.57 2,528.63 89,422.64 52,581.09	1,131,656.03 7,158.99 86,169.67 3,252.97
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ttick XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal	23,313.57 2,528.63 89,422.64 52,581.09	1,131,656.03 7,158.99 86,169.67 3,252.97
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description	23,313.57 2,528.63 89,422.64 52,581.09	1,131,656.03 7,158.99 86,169.67 3,252.97
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9200/761	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS V&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	23,313.57 2,528.63 89,422.64 52,581.09	1,131,656.03 7,158.99 86,169.67 3,252.97
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	23,313.57 2,528.63 89,422.64 52,581.09 1,912,000.00 408,805.15 701.98	23,313.57 1,131,656.03 7,158.99 86,169.67 3,252.97 52,581.09
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/720 9200/761 2210 1114	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	23,313.57 2,528.63 89,422.64 52,581.09 1,912,000.00 408,805.15 701.98	1,131,656.03 7,158.99 86,169.67 3,252.97 52,581.09
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 9210 1114 3322	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	23,313.57 2,528.63 89,422.64 52,581.09 1,912,000.00 408,805.15 701.98	1,131,656.03 7,158.99 86,169.67 3,252.97 52,581.09
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 9210 1114 3322 3326	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ntick XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	23,313.57 2,528.63 89,422.64 52,581.09 1,912,000.00 408,805.15 701.98	1,131,656.03 7,158.99 86,169.67 3,252.97 52,581.09 52,581.09
1220 3200/730 3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/761 2210 1114 3322 3326 11XX To record det	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	23,313.57 2,528.63 89,422.64 52,581.09 1,912,000.00 408,805.15 701.98	1,131,656.03 7,158.99 86,169.67 3,252.97 52,581.09 52,581.09
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 111X To record del earnings, rela	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year </td <td>23,313.57 2,528.63 89,422.64 52,581.09 1,912,000.00 408,805.15 701.98</td> <td>1,131,656.03 7,158.99 86,169.67 3,252.97 52,581.09 52,581.09</td>	23,313.57 2,528.63 89,422.64 52,581.09 1,912,000.00 408,805.15 701.98	1,131,656.03 7,158.99 86,169.67 3,252.97 52,581.09 52,581.09
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record def earnings, rela advance refut	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	23,313.57 2,528.63 89,422.64 52,581.09 1,912,000.00 408,805.15 701.98	1,131,656.03 7,158.99 86,169.67 3,252.97 52,581.09 52,581.09
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/730 9200/740 9200/740 9200/740 920	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year </td <td>23,313.57 2,528.63 89,422.64 52,581.09 1,912,000.00 408,805.15 701.98</td> <td>1,131,656.03 7,158.99 86,169.67 3,252.97 52,581.09 52,581.09</td>	23,313.57 2,528.63 89,422.64 52,581.09 1,912,000.00 408,805.15 701.98	1,131,656.03 7,158.99 86,169.67 3,252.97 52,581.09 52,581.09
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 1210 1114 1210 1114 1210 1114 1210 1114 1210 1114 1210 1114 1210 1114 1210 1114 1210 1114 1210 1114 1210 1114 1210 1114 1210 1114 1210 1114 1210 1114 1210 1114 1210 1114 12210 1114 1210 1114 1220 1114 1210 1210 1114 1210 1114 1210 12	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year not of activity in fund 210, Debt Service:	23,313.57 2,528.63 89,422.64 52,581.09 1,912,000.00 408,805.15 701.98	1,131,656.03 7,158.99 86,169.67 3,252.97 52,581.09 52,581.09 2,261,481.37 430.20 59,595.56
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/720 9200/720 9200/720 9200/720 9200/730 9200/761 2210 1114 3322 3326 111XX To record det earnings, rela advance refut advance refut agent. Beginning fur	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year </td <td>23,313.57 2,528.63 89,422.64 52,581.09 1,912,000.00 408,805.15 701.98</td> <td>1,131,656.03 7,158.99 86,169.67 3,252.97 52,581.09</td>	23,313.57 2,528.63 89,422.64 52,581.09 1,912,000.00 408,805.15 701.98	1,131,656.03 7,158.99 86,169.67 3,252.97 52,581.09
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 111X To record def earnings, rela advance refur advance refur advance refur advance refur advance refur agent. Reconciliatic Beginning fur Plus:	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year not of activity in fund 210, Debt Service:	23,313.57 2,528.63 89,422.64 52,581.09 1,912,000.00 408,805.15 701.98	1,131,656.03 7,158.99 86,169.67 3,252.97 52,581.09
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 3322 3326 1114 3326 1114 3322 3326 1114 326 1114 326 1114 326 1114 326 1114 326 1114 326 1114 326 1114 326 1114 326 1114 326 1114 326 1114	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	23,313.57 2,528.63 89,422.64 52,581.09 1,912,000.00 408,805.15 701.98	1,131,656.03 7,158.99 86,169.67 3,252.97 52,581.09 52,581.09 2,261,481.37 430.20 59,595.56 212,636.06 2,261,481.37
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/710 9200/710 9200/710 9200/710 9200/710 9200/710 9200/720 9200/720 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refun agent. Reconciliation Beginning fur Plus: CO&DS Bond int Refunde	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS ABDS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	23,313.57 2,528.63 89,422.64 52,581.09 1,912,000.00 408,805.15 701.98	1,131,656.03 7,158.99 86,169.67 3,252.97 52,581.09 52,581.09 2,261,481.37 430.20 59,595.56 212,636.06 2,261,481.37
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/720 9200/710 9200/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde Premiun	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS ADS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ited fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow not activity in fund 210, Debt Service withheld erest (revenue on withheld MVLR)	23,313.57 2,528.63 89,422.64 52,581.09 1,912,000.00 408,805.15 701.98	1,131,656.03 7,158.99 86,169.67 3,252.97 52,581.09 52,581.09 2,261,481.37 430.20 59,595.56 212,636.06 2,261,481.37
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 9200/761 2210 1114 3322 3326 1114 3322 3326 Puot 210 Puot 21	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS BDS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	23,313.57 2,528.63 89,422.64 52,581.09 1,912,000.00 408,805.15 701.98	1,131,656.03 7,158.99 86,169.67 3,252.97 52,581.09 52,581.09 2,261,481.37 430.20 59,595.56 2,261,481.37 430.20 - -
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/761 2210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 Bogoning fur Plus: CO&DS Bond int Refunde Premiun Less: Principa	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS ABDS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	23,313.57 2,528.63 89,422.64 52,581.09 1,912,000.00 408,805.15 701.98	1,131,656.03 7,158.99 86,169.67 3,252.97 52,581.09 52,581.09 2,261,481.37 430.20 59,595.56 212,636.06 2,261,481.37
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3223 To record am provided in A Fund 210 De Account # 9200/710 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refuu agent. Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde Premium Less: Principa Interest Dues an	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: di balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds	23,313.57 2,528.63 89,422.64 52,581.09 1,912,000.00 408,805.15 701.98	1,131,656.03 7,158.99 86,169.67 3,252.97 52,581.09 52,581.09 2,261,481.37 430.20 59,595.56 2,261,481.37 430.20 - 1,912,000.00 408,805.15
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/710 9200/710 9200/730 9200/761 2210 1114 3322 3326 111XX To record det earnings, rela advance refut agent. Reconciliation Plus: Plus: Plus: Plus: Plus: Plus: Principa Bod int Refunde Premiun Less: Principa Interest Dues ar Paymen	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: di balance as provided in prior school year withheld erest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds I payments expenditure di fees (fees on bond interest above) ts to refunded bonds escrow agent	23,313.57 2,528.63 89,422.64 52,581.09 1,912,000.00 408,805.15 701.98	1,131,656.03 7,158.99 86,169.67 3,252.97 52,581.09 52,581.09 2,261,481.37 430.20 59,595.56 2,261,481.37 430.20 - - 1,912,000.00
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/70 92	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash at service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow no of activity in fund 210, Debt Service: ind balance as provided in prior school year withheld erest (revenue on withheld MVLR) id bond proceeds n on refunded bonds I payments expenditure d fees on bond interest above) ts to refunded bonds (admin and underwriter fees)	23,313.57 2,528.63 89,422.64 52,581.09 1,912,000.00 408,805.15 701.98	1,131,656.03 7,158.99 86,169.67 3,252.97 52,581.09 52,581.09 2,261,481.37 430.20 59,595.56 2,261,481.37 430.20 - 1,912,000.00 408,805.15
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9200/710 9200/710 9200/710 9200/710 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record det advance refur agent. Reconciliation Beginning fur Plus: CO&DS Bond int Refunde Premiun Less: Principa Interest Dues an Paymen Dues an	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service d balance as provided in prior school year withheld erest (revenue on withheld MVLR) do bond proceeds n on refunded bonds I payments expenditure d fees (fees on bond interest above) ts to refunded bonds (admin and underwriter fees) t on refunded bonds (admin and underwriter fees) t on refunded bonds	23,313.57 2,528.63 89,422.64 52,581.09 1,912,000.00 408,805.15 701.98	1,131,656.03 7,158.99 86,169.67 3,252.97 52,581.09 52,581.09 2,261,481.37 430.20 59,595.56 2,261,481.37 430.20 - 1,912,000.00 408,805.15

Putnam County School District

Entries resul	ting from bond issuance and refunding:	Debit	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) 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		-
	ey bond issues for the 2015-2016 fiscal year.		
	bt Service Current Bond Refunding		
Account # 9299/790	<u>Description</u> Miscellaneous - Principal/Interest- Current Refunding		
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 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current re	funding for the 2015-2016 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114 9200/730	Cash with Fiscal/Service Agents	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) 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)		-
No advanced	refunding for the 2015-2016 fiscal year.		
	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2015-2016 fiscal year		
Year-end ent	ries:	Debit	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	303,568.76	
1220	Due from Other Agencies	3,331.73	
0000/700	Dues and Fees (Administrative expense)		
9200/730	Interest	361.37	
9200/710	Interest Deferred Revenues - Unavailable	301.37	3.331.73
		301.37	3,331.73 302,907.04
9200/710 2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS	301.37	
9200/710 2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed	301.37	302,907.04
9200/710 2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS	16,211.04	302,907.04
9200/710 2632 3321 3325 To record CC 2632 3321	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed		302,907.04 1,023.09 15,736.71
9200/710 2632 3321 3325 To record CC 2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS		302,907.04 1,023.09
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and		302,907.04 1,023.09 15,736.71
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund		302,907.04 1,023.09 15,736.71
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account #	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description	16,211.04	302,907.04 1,023.09 15,736.71
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund		302,907.04 1,023.09 15,736.71
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services	16,211.04	302,907.04 1,023.09 15,736.71 474.33
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration	16,211.04	302,907.04 1,023.09 15,736.71 474.33
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as	16,211.04	302,907.04 1,023.09 15,736.71 474.33
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS	16,211.04	302,907.04 1,023.09 15,736.71 474.33
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal	16,211.04 7,514.34 139,000.00	302,907.04 1,023.09 15,736.71 474.33
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest	16,211.04 7,514.34 139,000.00 52,232.47	302,907.04 1,023.09 15,736.71 474.33
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS V&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	16,211.04 7,514.34 139,000.00	302,907.04 1,023.09 15,736.71 474.33
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest	16,211.04 7,514.34 139,000.00 52,232.47 58.08	302,907.04 1,023.09 15,736.71 474.33
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	16,211.04 7,514.34 139,000.00 52,232.47 58.08	302,907.04 1,023.09 15,736.71 474.33 7,514.34
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	16,211.04 7,514.34 139,000.00 52,232.47 58.08	302,907.04 1,023.09 15,736.71 474.33 7,514.34
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	16,211.04 7,514.34 139,000.00 52,232.47 58.08	302,907.04 1,023.09 15,736.71 474.33 7,514.34 7,514.34 187,097.12 35.59
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/710 9200/710 9200/761 2210 1114 3322 3326 11XX	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	16,211.04 7,514.34 139,000.00 52,232.47 58.08	302,907.04 1,023.09 15,736.71 474.33 7,514.34
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record det	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	16,211.04 7,514.34 139,000.00 52,232.47 58.08	302,907.04 1,023.09 15,736.71 474.33 7,514.34 7,514.34 187,097.12 35.59
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refut	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	16,211.04 7,514.34 139,000.00 52,232.47 58.08	302,907.04 1,023.09 15,736.71 474.33 7,514.34 7,514.34 187,097.12 35.59
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record det earnings, rela	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS V&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year	16,211.04 7,514.34 139,000.00 52,232.47 58.08	302,907.04 1,023.09 15,736.71 474.33 7,514.34 7,514.34 187,097.12 35.59
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/710 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refut agent.	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS V&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year	16,211.04 7,514.34 139,000.00 52,232.47 58.08	302,907.04 1,023.09 15,736.71 474.33 7,514.34 7,514.34 187,097.12 35.59
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/710 9200/720 9200/710 900/710 9	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year hding cash with fiscal agent to payments of refunded bonds escrow	16,211.04 7,514.34 139,000.00 52,232.47 58.08	302,907.04 1,023.09 15,736.71 474.33 7,514.34 7,514.34 187,097.12 35.59
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/720 9200/710 9200/720 9200/710 9200/720 9200/710 900/710 9	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	16,211.04 7,514.34 139,000.00 52,232.47 58.08	302,907.04 1,023.09 15,736.71 474.33 7,514.34 7,514.34 187,097.12 35.59 4,157.84 26,810.81
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record det earnings, related advance refut advance refut advanc	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	16,211.04 7,514.34 139,000.00 52,232.47 58.08	302,907.04 1,023.09 15,736.71 474.33 7,514.34 7,514.34 187,097.12 35.59 4,157.84 26,810.81 187,097.12
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/740 900/740 9	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	16,211.04 7,514.34 139,000.00 52,232.47 58.08	302,907.04 1,023.09 15,736.71 474.33 7,514.34 7,514.34 187,097.12 35.59 4,157.84 26,810.81
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refut agent. Reconciliatio Beginning fur Plus: CO&DS Bond int Refunde	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow model activity in fund 210, Debt Service: d balance as provided in prior school year withheld erest (revenue on withheld MVLR)	16,211.04 7,514.34 139,000.00 52,232.47 58.08	302,907.04 1,023.09 15,736.71 474.33 7,514.34 7,514.34 187,097.12 35.59 4,157.84 26,810.81 187,097.12 35.59
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/710 9200/710 9200/710 9200/730 9200/761 2210 1114 3326 11XX To record det earnings, rela advance refut advance refut Beginning fur Plus: CO&DS Bond int Refunded Premiun Less:	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service : di balance as provided in prior school year withheld erest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds	16,211.04 7,514.34 139,000.00 52,232.47 58.08	302,907.04 1,023.09 15,736.71 474.33 7,514.34 7,514.34 187,097.12 35.59 4,157.84 26,810.81 187,097.12 35.59 -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/70 9200/70 9200/70 9200/710 92	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow m of activity in fund 210, Debt Service: di balance as provided in prior school year withheld erest (revenue on withheld MVLR) di bond proceeds n on refunded bonds I payments	16,211.04 7,514.34 139,000.00 52,232.47 58.08	302,907.04 1,023.09 15,736.71 474.33 7,514.34 7,514.34 187,097.12 35.59 4,157.84 26,810.81 187,097.12 35.59 - 139,000.00
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refut advance re	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 08/DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow mo of activity in fund 210, Debt Service: d balance as provided in prior school year withheld erest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds I payments expenditure	16,211.04 7,514.34 139,000.00 52,232.47 58.08	302,907.04 1,023.09 15,736.71 474.33 7,514.34 7,514.34 187,097.12 35.59 4,157.84 26,810.81 187,097.12 35.59 - 139,000.00 52,232.47
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record det earnings, related advance refut advance	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow m of activity in fund 210, Debt Service: di balance as provided in prior school year withheld erest (revenue on withheld MVLR) di bond proceeds n on refunded bonds I payments	16,211.04 7,514.34 139,000.00 52,232.47 58.08	302,907.04 1,023.09 15,736.71 474.33 7,514.34 7,514.34 187,097.12 35.59 4,157.84 26,810.81 187,097.12 35.59 - 139,000.00
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refut agent. Reconciliation Beginning fur Plus: CO&DS Bond int Refunde Premiun Less: Principa Interest Dues an Paymen Dues an	Deferred Revenues - Unavailable CQ&DS Distributed Interest on Undistributed CQ&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CQ&DS Distributed Interest on Undistributed CQ&DS Deferred Revenues - Unavailable, CQ&DS disbursements, and meral Fund Description Professional and Technical Services CQ&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CQ&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld erest (revenue on withheld MVLR) d balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds I payments expenditure d fees on bond interest above) ts to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees)	16,211.04 7,514.34 139,000.00 52,232.47 58.08	302,907.04 1,023.09 15,736.71 474.33 7,514.34 7,514.34 187,097.12 35.59 4,157.84 26,810.81 187,097.12 35.59 - 139,000.00 52,232.47
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refut agent. Reconciliation Beginning fur Plus: CO&DS Bond int Refunde Premiun Less: Principa Interest Dues an Paymen Dues an	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS M&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash et service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: td balance	16,211.04 7,514.34 139,000.00 52,232.47 58.08	302,907.04 1,023.09 15,736.71 474.33 7,514.34 7,514.34 187,097.12 35.59 4,157.84 26,810.81 187,097.12 35.59 - 139,000.00 52,232.47

	St. Johns County School District		
Entries resu	Iting from bond issuance and refunding:	Debit	Credit
	pital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2015-2016 fiscal year.		
	bt Service Current Bond Refunding		
<u>Account #</u> 9299/790	Description Miscellaneous - Principal/Interest- Current Refunding	-	
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 3322	Premium on Sale of Refunding Bonds CO&DS Withheld for SBE/COBI Bonds		-
5522	COADS Withheld for SBE/COBI Bolids		-
No current re	funding for the 2015-2016 fiscal year.		
	bt Service Advance Bond Refunding		
	Description		
<u>Account #</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 Promium on Sale of Pofunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	Accuracy interest i ayable (onining i unu Accuracy)		-
No advanced	refunding for the 2015-2016 fiscal year.		
	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2015-2016 fiscal year		
Year-end en	ries.	Debit	Credit
		Debit	orean
	ipital Projects, CO&DS		
<u>Account #</u> 11XX	Description Cash	394,692.84	
1220	Due from Other Agencies	9,261.68	
9200/730	Dues and Fees (Administrative expense)	1,004.54	
9200/710	Interest	,	
2632	Deferred Revenues - Unavailable		9,261.68
3321	CO&DS Distributed		392,853.35
3325 To record CC	Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees.		2,844.03
	abo dispursements, investment earnings, and deasury lees.		
2632	Deferred Revenues - Unavailable - Prior Year	56,838.89	
3321	CO&DS Distributed		55,566.32
3325 To record PV	Interest on Undistributed CO&DS		1,272.57
	Deferred Revenues - Unavailable, CO&DS disbursements, and		
Fund 100 Ge	neral Fund		
Account #	Description	~~~~~	
7200/310	Professional and Technical Services	20,888.67	00 000 07
2222	CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as		20,888.67
To record am			
To record am provided in A	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		,
To record am provided in A Fund 210 De	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
To record am provided in A Fund 210 De Account #	rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> <u>Description</u>	706 000 00	
To record am provided in A Fund 210 De Account # 9200/710	rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal	706,000.00 262.114.66	
Fo record am provided in A Fund 210 De Account # 9200/710 9200/720	rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> <u>Description</u>	706,000.00 262,114.66 293.20	
Fo record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal Interest	262,114.66	
To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210	rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	262,114.66 293.20	
To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/761 2210 1114	rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	262,114.66 293.20	
To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 9210 1114 3322	rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	262,114.66 293.20	944,565.15
To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326	rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	262,114.66 293.20	944,565.15 179.68
provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 9200/761 9210 1114 3322 3326 11XX	rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	262,114.66 293.20	944,565.15
To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record de	rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	262,114.66 293.20	944,565.15 179.68
To record arr provided in A Fund 210 De Account # 2200/710 3200/720 3200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu	rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds	262,114.66 293.20	944,565.15 179.68
To record arr provided in A Fund 210 De Account # 2200/710 3200/720 3200/761 2210 1114 3322 3326 11XX Fo record de parnings, rela advance refu	rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds	262,114.66 293.20	944,565.15 179.68
To record arr provided in A Fund 210 De Account # 3200/710 3200/710 3200/730 3200/761 2210 1114 3322 3326 111XX Fo record de sarnings, rela advance refu agent.	rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds	262,114.66 293.20	944,565.15 179.68
To record arr provided in A Fund 210 De Account # 3200/710 3200/710 3200/730 3200/761 2210 1114 3322 3326 3326 11XX To record de aarnings, rela advance refu agent.	rticle XII, Section 9, Subsection (d) of the Florida Constitution. but Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	262,114.66 293.20	944,565.15 179.68
To record arr provided in A Fund 210 De Account # 9200/710 9200/710 9200/730 9200/761 9200/761 9210 1114 93326 9300/761 9200/761 9200/761 93326 111XX To record de earnings, rela advance refu agent. Reconciliation Beginning fur Plus:	rticle XII, Section 9, Subsection (d) of the Florida Constitution. but Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	262,114.66 293.20	944,565.15 179.68 23,663.03
To record arr provided in A Fund 210 De Account # 2200/710 2200/720 2200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS	rticle XII, Section 9, Subsection (d) of the Florida Constitution. but Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: ated balance as provided in prior school year withheld	262,114.66 293.20	944,565.15 179.68 23,663.03 134,996.93 944,565.15
To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatid Beginning fur Plus: CO&DS Bond in	rticle XII, Section 9, Subsection (d) of the Florida Constitution. bbt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow bt delaance as provided in prior school year withheld terest (revenue on withheld MVLR)	262,114.66 293.20	944,565.15 179.68 23,663.03 134,996.93
To record arr provided in A Fund 210 De Account # 2200/710 3200/720 3200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Plus: CO&DS Bond in Refunde	rticle XII, Section 9, Subsection (d) of the Florida Constitution. bbt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Den of activity in fund 210, Debt Service: and balance as provided in prior school year withheld terest (revenue on withheld MVLR) ed bond proceeds	262,114.66 293.20	944,565.15 179.68 23,663.03 134,996.93 944,565.15
To record arr provided in A Fund 210 De Account # 2200/710 2200/720 2200/730 2200/761 2210 1114 3322 3326 11XX To record de aarnings, rela advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur	rticle XII, Section 9, Subsection (d) of the Florida Constitution. bbt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow bt delaance as provided in prior school year withheld terest (revenue on withheld MVLR)	262,114.66 293.20	944,565.15 179.68 23,663.03 134,996.93 944,565.15
To record arr provided in A Fund 210 De Account # 3200/710 3200/710 3200/720 3200/761 2210 3326 1114 3322 3326 111XX To record de aarnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less:	rticle XII, Section 9, Subsection (d) of the Florida Constitution. but Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment tated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: hd balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds	262,114.66 293.20	944,565.15 179.68 23,663.03 134,996.93 944,565.15 179.68
To record arr provided in A Fund 210 De Account # 3200/710 3200/710 3200/730 3200/761 2210 1114 3322 3326 111XX To record de aarnings, rela advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa	rticle XII, Section 9, Subsection (d) of the Florida Constitution. bbt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Den of activity in fund 210, Debt Service: and balance as provided in prior school year withheld terest (revenue on withheld MVLR) ed bond proceeds	262,114.66 293.20	944,565.15 179.68 23,663.03 134,996.93 944,565.15
To record arr provided in A Fund 210 De Account # 3200/710 3200/710 3200/730 3200/761 2210 1114 3322 3326 111XX To record de aarnings, rela advance refu agent. Reconciliatid Beginning fur Plus: CO&DS Bond in Refunda Premiur Less: Principa Interest	rticle XII, Section 9, Subsection (d) of the Florida Constitution. but Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments	262,114.66 293.20	944,565.15 179.68 23,663.03 134,996.93 944,565.15 179.68 - 706,000.00
To record arr provided in A Fund 210 De Account # 2200/710 3200/720 3200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatid Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymer	rticle XII, Section 9, Subsection (d) of the Florida Constitution. bbt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow Den of activity in fund 210, Debt Service: and balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments expenditure id fees (fees on bond interest above) its to refunded bonds escrow agent	262,114.66 293.20	944,565.15 179.68 23,663.03 134,996.93 944,565.15 179.68 - 706,000.00 262,114.66
To record arr provided in A Fund 210 De Account # 2200/710 3200/720 3200/761 2210 1114 3322 3326 11XX To record de aarnings, rela advance refu agent. Reconciliation Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymer Dues ar	rticle XII, Section 9, Subsection (d) of the Florida Constitution. bbt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds in on refunded bonds I payments expenditure id fees (fees on bond interest above) its to refunded bonds (admin and underwriter fees)	262,114.66 293.20	944,565.15 179.68 23,663.03 134,996.93 944,565.15 179.68 - 706,000.00 262,114.66
To record arr provided in A Fund 210 De Account # 2200/710 3200/720 3200/761 2210 1114 3322 3326 11XX To record de aarnings, rela advance refu agent. Reconciliation Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymer Dues ar	rticle XII, Section 9, Subsection (d) of the Florida Constitution. bbt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment tated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld terest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds I payments expenditure ad fees (fees on bond interest above) ts to refunded bonds (admin and underwriter fees) t on refunded bonds	262,114.66 293.20	944,565.15 179.68 23,663.03 134,996.93 944,565.15 179.68 - 706,000.00 262,114.66

St. Lucie County School District

Entries resu	Iting from bond issuance and refunding:	Debit	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) 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		-
	ey bond issues for the 2015-2016 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
<u>Account #</u> 9299/790	Description Miscellaneous - Principal/Interest- Current Refunding		
9299/790	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 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current re	funding for the 2015-2016 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advorce-	refunding for the 2015 2016 fiscal year		
	refunding for the 2015-2016 fiscal year.		
	bt Service, SBE/COBI Bonds		
Account # 11XX	Description Cash		
2210	Accrued Interest Payable	-	-
	nterest for the 2015-2016 fiscal year		
(Dahit	Que dit
rear-end en		<u>Debit</u>	Credit
	pital Projects, CO&DS		
Account # 11XX	<u>Description</u> Cash	745,446.42	
1220	Due from Other Agencies	9,533.47	
9200/730	Dues and Fees (Administrative expense)	,	
9200/130		1,034.02	
9200/710	Interest	1,034.02	
9200/710 2632	Deferred Revenues - Unavailable	1,034.02	
9200/710		1,034.02	743,552.95
9200/710 2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed	1,034.02	743,552.95
9200/710 2632 3321 3325 To record CC	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees.	I	743,552.95
9200/710 2632 3321 3325 To record CC 2632	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	93,863.05	743,552.95 2,927.49
9200/710 2632 3321 3325 To record CC 2632 3321	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees.	I	743,552.95 2,927.49 92,515.41
9200/710 2632 3321 3325 To record CC 2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	I	743,552.95 2,927.49 92,515.41
9200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	I	743,552.95 2,927.49 92,515.41
3200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	I	743,552.95 2,927.49 92,515.41
9200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and emeral Fund Description Professional and Technical Services	I	743,552.95 2,927.45 92,515.41 1,347.64
9200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	93,863.05	743,552.95 2,927.45 92,515.41 1,347.64
9200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ioounts withheld from MVLR for actual administration fees as	93,863.05	743,552.95 2,927.45 92,515.41 1,347.64
9200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration ioounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	93,863.05	743,552.95 2,927.45 92,515.41 1,347.64
9200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration isounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Ebt Service, SBE/COBI Bonds	93,863.05	743,552.95 2,927.49 92,515.41 1,347.64
9200/710 2632 3321 3325 Fo record CC 2632 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account #	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration roounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description	93,863.05	743,552.95 2,927.45 92,515.41 1,347.64
9200/710 2632 3321 3325 For record CC 2632 3321 3325 For record PY Fund 100 Ge Account # 7200/310 3323 For record am provided in A Fund 210 De Account # 9200/710 9200/720	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest	93,863.05 21,501.66 598,000.00 71,079.12	743,552.95 2,927.45 92,515.41 1,347.64
9200/710 2632 3321 3325 Fo record CC 2632 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/730	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	93,863.05 21,501.66 598,000.00 71,079.12 201.91	743,552.95 2,927.49 92,515.41 1,347.64
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 200/710 3200/710 3200/720 9200/730 9200/730	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bet Service, SBE/COBI Bonds</u> Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	93,863.05 21,501.66 598,000.00 71,079.12	743,552.95 2,927.45 92,515.41 1,347.64
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9200/761 2210	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	93,863.05 21,501.66 598,000.00 71,079.12 201.91	743,552.95 2,927.49 92,515.41 1,347.64
9200/710 2632 3321 3325 Fo record CC 2632 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 9210 1114 3322	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration ioounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	93,863.05 21,501.66 598,000.00 71,079.12 201.91	743,552.95 2,927.45 92,515.41 1,347.64 21,501.66
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration ioounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>Abt Service, SBE/COBI Bonds</u> Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	93,863.05 21,501.66 598,000.00 71,079.12 201.91	743,552.95 2,927.49 92,515.41 1,347.64 21,501.66
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/761 9200/761 9200/761 92200710 9200/761 92200710	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>Interest on Undistributed CO&DS</u> Deferred Revenues - Unavailable, CO&DS disbursements, and <u>Interest Fund</u> <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ioounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. <u>Interest SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	93,863.05 21,501.66 598,000.00 71,079.12 201.91	743,552.95 2,927.45 92,515.41 1,347.64 21,501.66
9200/710 2632 3321 3325 Fo record CC 2632 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 3322 3326 11XX Fo record del	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	93,863.05 21,501.66 598,000.00 71,079.12 201.91	743,552.95 2,927.45 92,515.41 1,347.64 21,501.66
9200/710 2632 3321 3325 For record CC 2632 3321 3325 For record PY Fund 100 Ge Account # 7200/310 3323 For record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 1322 3326 111X For record del parnings, relations, relations	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>Interest on Undistributed CO&DS</u> Deferred Revenues - Unavailable, CO&DS disbursements, and <u>Interest Fund</u> <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ioounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. <u>Interest SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	93,863.05 21,501.66 598,000.00 71,079.12 201.91	743,552.95 2,927.49 92,515.41 1,347.64 21,501.66
3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record CC 2632 3321 3325 To record CC 2632 3321 3325 To record PY Eund 100 Ge Account # 7200/310 3323 To record am porovided in A Eund 210 De Account # 3200/710 3200/761 2210 1114 3322 3326 11XX To record del advance refu	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>ebt Service, SBE/COBI Bonds</u> Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment tide fees, reversal of accrued interest, and transfer of prior year	93,863.05 21,501.66 598,000.00 71,079.12 201.91	743,552.95 2,927.49 92,515.41 1,347.64 21,501.66
9200/710 2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 114 3322 114 1221 114 1222 114 1222 114 1221 114 1222 114 1222 114 1222 114 1222 114 1222 114 1222 114 1222 1216 114 1222 1216 114 1222 1216 114 1222 1216 114 1222 1216 114 1222 1216 1217 1216 1217	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>Poscription</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	93,863.05 21,501.66 598,000.00 71,079.12 201.91	743,552.95 2,927.49 92,515.41 1,347.64 21,501.66
9200/710 2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/761 2210 1114 3322 3326 To record del 3327 To record del 3328 To record del 3329 To record del 3329 To record del 3320 To record del 3320	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>et Service, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment tated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	93,863.05 21,501.66 598,000.00 71,079.12 201.91	743,552.95 2,927.49 92,515.41 1,347.64 21,501.66 21,501.66 650,472.73 123.74 18,684.56
9200/710 2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 9200/720 9200/720 9200/720 9200/761 2210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 111X	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>Poscription</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	93,863.05 21,501.66 598,000.00 71,079.12 201.91	743,552.95 2,927.49 92,515.41 1,347.64 21,501.66 21,501.66 650,472.73 123.74 18,684.56
9200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9200/761 9200/761 9200/761 9322 9320 9200/761 9322 9320 9320 9320 9320 9320 9320 9320 9320 9200/761 93326 11XX Fo record del 9200/761 9320 9320 9320 9320 9200/761 9320 <td>Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow bond factivity in fund 210, Debt Service: hd balance as provided in prior school year withheld</td> <td>93,863.05 21,501.66 598,000.00 71,079.12 201.91</td> <td>743,552.95 2,927.49 92,515.41 1,347.64 21,501.66 21,501.66 650,472.73 123.74 18,684.56 37,915.00 650,472.73</td>	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow bond factivity in fund 210, Debt Service: hd balance as provided in prior school year withheld	93,863.05 21,501.66 598,000.00 71,079.12 201.91	743,552.95 2,927.49 92,515.41 1,347.64 21,501.66 21,501.66 650,472.73 123.74 18,684.56 37,915.00 650,472.73
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 200/710 3200/720 3200/720 3200/730 3200/730 3200/710 3200/710 3200/710 3200/710 3200/710 3200/710 3200/720 3200/730 3200/710 3200/710 3200/710 3200/710 3200/720 3200/730 3200/710 3200/710 3200/720 3200/710 3200/720 3200/730 3200/710 3200/720 3200/710 3200/720 3200/710 3200/720 3200/710 3200/710 3200/710 3200/720 3200/710 3200/720 3200/710 3200/720 3200/710 3200/710 3200/720 3200/710 3200/710 3200/720 3200/710 3200/720 3200/710 3200/720 3200/710 3200/720 3200/720 3200/710 3200/720 3200/710 3200/720 320/720 3200/720 300/720 300/720 300/720 300/720 3	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration roounts withheld form MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Exercised Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment tated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow model and the service payments of refunded bonds escrow Accrued Interest Payable Cash with fiscal agent to payments of refunded bonds escrow model for activity in fund 210, Debt Service: ad balance as provided in prior school year withheld terest (revenue on withheld MVLR)	93,863.05 21,501.66 598,000.00 71,079.12 201.91	743,552.95 2,927.49 92,515.41 1,347.64 21,501.66 21,501.66 550,472.73 123.74 18,684.56 37,915.00 650,472.73 123.74
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 920	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS T Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ited fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds secrow for of activity in fund 210, Debt Service: and balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds	93,863.05 21,501.66 598,000.00 71,079.12 201.91	743,552.95 2,927.49 92,515.41 1,347.64 21,501.66 21,501.66 650,472.73 123.74 18,684.56 37,915.00 650,472.73
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 920	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration roounts withheld form MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Exercised Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment tated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow model and the service payments of refunded bonds escrow Accrued Interest Payable Cash with fiscal agent to payments of refunded bonds escrow model for activity in fund 210, Debt Service: ad balance as provided in prior school year withheld terest (revenue on withheld MVLR)	93,863.05 21,501.66 598,000.00 71,079.12 201.91	743,552.95 2,927.49 92,515.41 1,347.64 21,501.66 21,501.66 550,472.73 123.74 18,684.56 37,915.00 650,472.73 123.74
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/700 3200/700 3200/700 3200/700 3200/700 3000/701 3000/	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Hot Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Don of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments	93,863.05 21,501.66 598,000.00 71,079.12 201.91	743,552.95 2,927.49 92,515.41 1,347.64 21,501.66 21,501.66 50,472.73 123.74 18,684.56 37,915.00 650,472.73 123.74
2200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 2200/710 2200/720 3200/761 2210 1114 3322 3326 11XX Fo record del aarnings, rela advance refu agent. Reconciliatid Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Peferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow con of activity in fund 210, Debt Service: d balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments expenditure	93,863.05 21,501.66 598,000.00 71,079.12 201.91	743,552.95 2,927.49 92,515.41 1,347.64 21,501.66 550,472.73 123.74 18,684.56 37,915.00 650,472.73 123.74 - 598,000.00 71,079.12
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/720 3200/761 2210 1114 3322 3326 1114 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 326 1114 327 1114 326 1114 327 1114 327 1114 328 1114 328 1114 328 1114 328 1114 328 1114 328 1114 328 1114 328 1114 328 1114 328 1114 328 1114 328 1114 328 1114 328 1114 328 1114 1	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ⁷ Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Do f activity in fund 210, Debt Service: ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds I payments expenditure d fees (fees on bond interest above)	93,863.05 21,501.66 598,000.00 71,079.12 201.91	743,552.95 2,927.49 92,515.41 1,347.64 21,501.66 21,501.66 37,915.00 650,472.73 123.74 18,684.56 37,915.00 650,472.73 123.74 - 598,000.00 71,079.12
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/720 3200/720 3200/730 3200/710 3200/720 3200/710 3200/720 3200/710 3200/720 3200/720 3200/730 3200/710 3200/720 3200/710 3200/720 3200/710 3200/720 3200/720 3200/761 2210 1114 3322 3326 1114 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 3327 336 1114 337 1114 337 1114 337 1114 337 1114 337 1114 114	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ited fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow bt service payments, MVLR withheld for debt service, investment ited fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow bt delance as provided in prior school year withheld terest (revenue on withheld MVLR) ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments expenditure di fees (fees on bond interest above) its to refunded bonds escrow agent	93,863.05 21,501.66 598,000.00 71,079.12 201.91	123.74 18,684.56 37,915.00 650,472.73 123.74
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am brovided in A Fund 210 De Account # 2200/710 3200/761 2210 1114 3322 3326 1114 3322 3320/761 2210 1114 3322 3326 1114 3322 3320/761 2210 1114 3322 3320 70 record del agrining fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymen Dues ar	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ⁷ Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Do f activity in fund 210, Debt Service: ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds I payments expenditure d fees (fees on bond interest above)	93,863.05 21,501.66 598,000.00 71,079.12 201.91	743,552.95 2,927.49 92,515.41 1,347.64 21,501.66 21,501.66 37,915.00 650,472.73 123.74 18,684.56 37,915.00 650,472.73 123.74 - 598,000.00 71,079.12

-	line from hourd increases and acfer them.	Dahit	One all
	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2015-2016 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	Description		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
	funding for the 2015-2016 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9200/730	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
210	Accrued Interest Payable (Sinking Fund Accruals)		-
	refunding for the 2015 2010 first li		
	refunding for the 2015-2016 fiscal year.		
und 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210 No occrued i	Accrued Interest Payable		-
NO accrueu I	nterest for the 2015-2016 fiscal year		
/ear-end en	tries:	Debit	Credit
und 360 Ca	pital Projects, CO&DS		
Account #	Description		
I1XX	Cash	72,202.48	
1220	Due from Other Agencies	6,838.43	
9200/730	Dues and Fees (Administrative expense)	741.71	
9200/710 2632	Interest Deferred Revenues - Unavailable		6,838.43
3321	CO&DS Distributed		70,844.28
3325	Interest on Undistributed CO&DS		2,099.91
Fo record CC	ADS disbursements, investment earnings, and treasury fees.		
2632 3321	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	25,210.39	24,318.98
3325	Interest on Undistributed CO&DS		891.41
Fo record PY	Deferred Revenues - Unavailable, CO&DS disbursements, and		
Fund 100 Ge	eneral Fund		
Account #	Description		
7200/310	Professional and Technical Services	15,423.30	
3323	CO&DS Withheld for Administration	10, 120.00	15,423.30
	ounts withheld from MVLR for actual administration fees as		
provided in A	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
- 	bt Service, SBE/COBI Bonds		
Account #	Description		
)200/710	Redemption of Principal	795,000.00	
200/720	Interest	147,028.48	
200/730	SBA Sinking Fund Administration Fees	284.89	
200/761	Payments to Refunding Bond Escrow	-	
2210 1114	Accrued Interest Payable Cash with Fiscal/Service Agents	-	_
3322	CO&DS Withheld for SBE/COBI Bonds		- 917,785.75
3326	SBA Sinking Fund Earnings	-	174.59
1XX	Cash		24,353.03
	bt service payments, MVLR withheld for debt service, investment		
	ated fees, reversal of accrued interest, and transfer of prior year		
advance refu agent.	nding cash with fiscal agent to payments of refunded bonds escrow		
and the			
5	on of activity in fund 210, Debt Service:		
•			76,478.02
Reconciliation	nd balance as provided in prior school year		04 -
Reconciliation Beginning fur Plus:			
Reconciliation Beginning fur Plus: CO&DS	withheld		,
Reconciliation Beginning fur Plus: CO&DS Bond in	withheld terest (revenue on withheld MVLR)		,
Reconciliation Beginning fur Plus: CO&DS Bond in Refunde	withheld		,
Reconciliation Beginning fur Plus: CO&DS Bond in Refunde	withheld terest (revenue on withheld MVLR) ad bond proceeds		,
Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less:	withheld terest (revenue on withheld MVLR) ad bond proceeds		917,785.75 174.59 - - 795,000.00
Reconciliation Beginning fur Plus: CO&DS Bond in Refundo Premiur Less: Principa Interest	withheld terest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds I payments expenditure		174.59 - 795,000.00 147,028.48
Reconciliation Beginning fur Plus: CO&DS Bond in Refundo Premiur Less: Principa Interest Dues ar	withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments expenditure nd fees (fees on bond interest above)		174.59 - 795,000.00 147,028.48
Reconciliation Beginning fur Plus: CO&DS Bond in Refundo Premiur Less: Principa Interest Dues ar Paymer	withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds Il payments expenditure ad fees (fees on bond interest above) tts to refunded bonds escrow agent		174.59 - - 795,000.00
Reconciliation Beginning fur Plus: CO&DS Bond in Refundo Premium Less: Principa Interest Dues ar Paymer Dues ar	withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments expenditure Id fees (fees on bond interest above) Its to refunded bonds escrow agent Ind fees on refunded bonds (admin and underwriter fees)		174.59 - 795,000.00 147,028.48
Reconciliation Beginning fur Plus: CO&DS Bond in Refundo Premium Less: Principa Interest Dues ar Paymer Dues ar	withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments expenditure Id fees (fees on bond interest above) Its to refunded bonds escrow agent Ind fees on refunded bonds (admin and underwriter fees) t on refunded bonds		174.59 - 795,000.00 147,028.48

Sarasota County School District

	Sarasota County School District		
Entries resu	Iting from bond issuance and refunding:	Debit	Credit
	pital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2015-2016 fiscal year.		
	bt Service Current Bond Refunding		
Account #	Description		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
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 3322	Premium on Sale of Refunding Bonds CO&DS Withheld for SBE/COBI Bonds		-
5522	CORDS Withheld for SDE/CODF Bonds		
No current re	funding for the 2015-2016 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
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 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced	refunding for the 2015-2016 fiscal year.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2015-2016 fiscal year		
Year-end ent	ries:	Debit	Credit
Fund 360 Ca	pital Projects, CO&DS		
A a a a u a t #			
	Description Cash	106 740 30	
11XX	Cash	106,740.30 12 017 88	
11XX 1220	Cash Due from Other Agencies	12,017.88	
11XX 1220 9200/730	Cash		
11XX 1220 9200/730 9200/710 2632	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable	12,017.88	
11XX 1220 9200/730 9200/710 2632 3321	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed	12,017.88	104,353.40
11XX 1220 9200/730 9200/710 2632 3321 3325	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS	12,017.88	104,353.40
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed	12,017.88	12,017.88 104,353.40 3,690.38
11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS	12,017.88 1,303.48	104,353.40
11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 2632 3321	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	12,017.88	104,353.40 3,690.38 25,276.73
11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	12,017.88 1,303.48	104,353.40 3,690.38
11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	12,017.88 1,303.48	104,353.40 3,690.38 25,276.73
11XX 1220 3200/730 3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	12,017.88 1,303.48	104,353.40 3,690.38 25,276.73
11XX 1220 3200/730 3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account #	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	12,017.88 1,303.48	104,353.40 3,690.38 25,276.73
11XX 1220 3200/730 3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 2&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> <u>Description</u> Professional and Technical Services	12,017.88 1,303.48	104,353.40 3,690.38 25,276.73 1,722.77
11XX 1220 3200/730 3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration	12,017.88 1,303.48 26,999.50	104,353.40 3,690.38 25,276.73 1,722.77
11XX 1220 3200/730 3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 2&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as	12,017.88 1,303.48 26,999.50	104,353.40 3,690.38 25,276.73 1,722.77
11XX 1220 3200/730 3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration	12,017.88 1,303.48 26,999.50	104,353.40 3,690.38 25,276.73 1,722.77
11XX 1220 3200/730 3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 2&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Exerciption Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as	12,017.88 1,303.48 26,999.50	104,353.40 3,690.38 25,276.73 1,722.77
11XX 1220 3200/730 3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account #	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description	12,017.88 1,303.48 26,999.50 27,104.96	104,353.40 3,690.38 25,276.73 1,722.77
11XX 1220 3200/730 3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 2&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal	12,017.88 1,303.48 26,999.50 27,104.96	104,353.40 3,690.38 25,276.73 1,722.77
11XX 1220 3200/730 3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/720	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest Description Redemption of Principal Interest	12,017.88 1,303.48 26,999.50 27,104.96 1,260,000.00 395,147.27	104,353.40 3,690.38 25,276.73 1,722.77
11XX 1220 1220/730 1220/730 12632 12632 13325 10 record CC 13325 10 record PY 13325 10 record PY 10 record PY 10 record PY 10 record PY 10 record am 10 re	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed for Administration Outs withheld for MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	12,017.88 1,303.48 26,999.50 27,104.96	104,353.40 3,690.38 25,276.73 1,722.77
11XX 1220 1220/730 1220/730 1220/730 12632 13325 To record CC 13325 To record CC 13325 To record PY Fund 100 Ge Account # 17200/310 1323 To record am provided in A Fund 210 De Account # 10200/710 10200/730 10200/750 102000/750 102000 102000 102000 102000 1020000 1020000 1020000 1020000 10200000 1	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	12,017.88 1,303.48 26,999.50 27,104.96 1,260,000.00 395,147.27 500.57	104,353.40 3,690.38 25,276.73 1,722.77
11XX 1220 3200/730 3200/730 3200/730 2632 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/730 9200/720 9200/761 2210	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed for Administration Outs withheld for MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	12,017.88 1,303.48 26,999.50 27,104.96 1,260,000.00 395,147.27 500.57	104,353.40 3,690.38 25,276.73
11XX 1220 3200/730 3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am brovided in A Fund 210 De Account # 3200/710 3200/720 3200/761 2210 1114	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	12,017.88 1,303.48 26,999.50 27,104.96 1,260,000.00 395,147.27 500.57	104,353.40 3,690.38 25,276.73 1,722.77
11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 9200/761 9210 1114 3322 3326	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 2&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	12,017.88 1,303.48 26,999.50 27,104.96 1,260,000.00 395,147.27 500.57	104,353.40 3,690.38 25,276.73 1,722.77 27,104.96 27,104.96
11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	12,017.88 1,303.48 26,999.50 27,104.96 1,260,000.00 395,147.27 500.57	104,353.40 3,690.38 25,276.73 1,722.77 27,104.96
11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 9210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest OC&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accru	12,017.88 1,303.48 26,999.50 27,104.96 1,260,000.00 395,147.27 500.57	104,353.40 3,690.38 25,276.73 1,722.77 27,104.96 27,104.96
11XX 1220 2200/730 2200/730 2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 200/710 200/720 200/761 2210 200/761 2210 1114 3322 3326 11XX To record del earnings, relations of the second	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&B disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year	12,017.88 1,303.48 26,999.50 27,104.96 1,260,000.00 395,147.27 500.57	104,353.40 3,690.38 25,276.73 1,722.77 27,104.96 27,104.96
11XX 1220 1220/730 1220/730 1220/730 12632 13325 To record CC 12632 13325 To record CC 12632 13325 To record PY Fund 100 Ge Account # 1220/730 1220/730 1220/730 1220/730 1220/730 1220/730 1220/730 1220/730 1114 13322 13226 11XX To record del earnings, rela advance refut	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest OC&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accru	12,017.88 1,303.48 26,999.50 27,104.96 1,260,000.00 395,147.27 500.57	104,353.40 3,690.38 25,276.73 1,722.77 27,104.96 27,104.96
11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refuna agent.	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment the fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	12,017.88 1,303.48 26,999.50 27,104.96 1,260,000.00 395,147.27 500.57	104,353.40 3,690.38 25,276.73 1,722.77 27,104.96 27,104.96
11XX 1220 3200/730 3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am brovided in A Fund 210 De Account # 3200/710 3200/720 3200/761 2210 1114 3322 3326 1114 3322 3326 111XX To record del earnings, rela advance refut agent.	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&B disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year	12,017.88 1,303.48 26,999.50 27,104.96 1,260,000.00 395,147.27 500.57	104,353.40 3,690.38 25,276.73 1,722.77 27,104.96 27,104.96
11XX 1220 3200/730 3200/730 3200/730 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/730 3200/761 2210 1114 3322 3326 1114 3326 1114 326 1114 327 1114 326 1114 326 1114 1	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment the fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	12,017.88 1,303.48 26,999.50 27,104.96 1,260,000.00 395,147.27 500.57	104,353.40 3,690.38 25,276.73 1,722.77 27,104.96 27,104.96
11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/720 9200/710 9200/710 9200/720 9200/720 9200/720 9200/720 9200/720 9200/720 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refua advance refua advance refua Geginning fur Plus:	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS V&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ntricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year	12,017.88 1,303.48 26,999.50 27,104.96 1,260,000.00 395,147.27 500.57	104,353.40 3,690.38 25,276.73 1,722.77 27,104.96 27,104.96 1,612,621.97 306.77 42,719.10 204,729.99
11XX 1220 2200/730 2200/730 2632 3321 3325 To record CC 2632 3321 2632 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3223 To record am provided in A Fund 210 De Account # 2200/710 9200/720 9200/720 9200/730 9200/761 2210 1114 3322 3326 1114 3322 To record del earnings, rela advance refut agent. Reconciliatio Beginning fur Plus: CO&DS	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest Professional and Technical Services CO&DS Withheld for Administration counts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash Cash Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrue	12,017.88 1,303.48 26,999.50 27,104.96 1,260,000.00 395,147.27 500.57	104,353.40 3,690.38 25,276.73 1,722.77 27,104.96 1,612,621.97 306.77 42,719.10 204,729.99 1,612,621.97
11XX 11220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/730 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 11XX To record del earnings, relation advance refut Beginning fut Plus: CO&DS Bond int	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bon	12,017.88 1,303.48 26,999.50 27,104.96 1,260,000.00 395,147.27 500.57	104,353.40 3,690.38 25,276.73 1,722.77 27,104.96 27,104.96 1,612,621.97 306.77 42,719.10 204,729.99
11XX 1220 3200/730 3200/730 3200/710 2632 3321 3325 To record CC 2632 3321 70 record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3220/710 3200/710 3200/710 3200/761 2210 3200/730 3200/761 2210 3200/761 2210 3200/761 2210 3220/730 3220/761 2210 3220/730 3220/761 2210 3200/761 2210 3220 326 1114 3322 326 111XX To record del Beginning fur Plus: CO&DS Bond inl Refunded	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of a	12,017.88 1,303.48 26,999.50 27,104.96 1,260,000.00 395,147.27 500.57	104,353.40 3,690.38 25,276.73 1,722.77 27,104.96 1,612,621.97 306.77 42,719.10 204,729.99 1,612,621.97
11XX 1220 3200/730 3200/730 3200/710 2632 3321 3325 To record CC 2632 3321 70 record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3220/730 3200/730 3200/761 2210 3200/730 3200/761 2210 3200/761 322 326 326 326 327 326 327 326 327 326 327 326 327 326 327 326 327 326 327 326 327 327 327 320 320 320 320 320 320 320 320	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bon	12,017.88 1,303.48 26,999.50 27,104.96 1,260,000.00 395,147.27 500.57	104,353.40 3,690.38 25,276.73 1,722.77 27,104.96 1,612,621.97 306.77 42,719.10 204,729.99 1,612,621.97
11XX 1220 3200/730 3200/730 3200/730 3200/730 3200/730 3200/730 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/710 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/720 9200/730 9200/741 2210 1114 3322 3326 11XX To record del advance refundant advance refundant Reconciliation Beginning fur Plus: CO&DS Bond ini Refunda Premium Less:	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of a	12,017.88 1,303.48 26,999.50 27,104.96 1,260,000.00 395,147.27 500.57	104,353.40 3,690.38 25,276.73 1,722.77 27,104.96 1,612,621.97 306.77 42,719.10 204,729.99 1,612,621.97
11XX 1220 1220/730 1200/730 1200/730 1200/710 12632 13325 To record CC 12632 13325 To record PY Fund 100 Ge Account # 7200/310 13323 To record am provided in A Fund 210 De Account # 1200/310 1323 To record am provided in A Fund 210 De Account # 1200/310 1323 To record am provided in A Fund 210 De Account # 1200/710 12210 1114 1322 1200/761 12210 1114 1322 1200/761 12210 1114 1222 1114 1222 1114 1222 1200/761 12210 1114 1222 1200/761 12210 1114 1222 10 1114 1222 10 1114 1222 10 1114 1222 10 1114 1222 10 1114 1222 10 1114 1222 10 10 10 10 10 10 10 10 10 10	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0x8DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration outs withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service:	12,017.88 1,303.48 26,999.50 27,104.96 1,260,000.00 395,147.27 500.57	104,353.40 3,690.38 25,276.73 1,722.77 27,104.96 1,612,621.97 306.77 42,719.10 204,729.99 1,612,621.97 306.77
11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 To record del earnings, relation advance refut agent. Reconciliation Beginning fur Plus: CO&DS Bond int Refunde Premiur Less: Principa Interest Dues ar	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &BDS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued intere	12,017.88 1,303.48 26,999.50 27,104.96 1,260,000.00 395,147.27 500.57	104,353.40 3,690.38 25,276.73 1,722.77 27,104.96 27,104.96 1,612,621.97 306.77 42,719.10 204,729.99 1,612,621.97 306.77 - 1,260,000.00
11XX 1220 2200/730 2200/730 2200/710 2632 3321 3325 To record CC 2632 3321 2632 3325 To record PY Fund 100 Ge Account # 7200/730 3233 To record am provided in A Fund 210 De Account # 2200/710 3200/761 2210 3200/761 320 3200/761 320 3200/761 320 3200/761 3200/761 320 3200/761 320 3200/761 320 3200/761 320 3200/761 3200/761 320 3200/761 320 3200/761 320 300/761 300 300/761 300 300/761 300/76	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &BDS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year	12,017.88 1,303.48 26,999.50 27,104.96 1,260,000.00 395,147.27 500.57	104,353.40 3,690.38 25,276.73 1,722.77 27,104.96 27,104.96 1,612,621.97 306.77 42,719.10 204,729.99 1,612,621.97 306.77 - 1,260,000.00 395,147.27
11XX 1220 3200/730 9200/710 2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/730 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/710 9200/710 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/781 9200/781 9200/781 9200/781 9200/781 9200/781 9200/781 9200/781 9200/781 9200/781 9200/781 9200/781 9200/	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Orior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ntice XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	12,017.88 1,303.48 26,999.50 27,104.96 1,260,000.00 395,147.27 500.57	104,353.40 3,690.38 25,276.73 1,722.77 27,104.96 27,104.96 1,612,621.97 306.77 42,719.10 204,729.99 1,612,621.97 306.77 - 1,260,000.00 395,147.27
11XX 1220 3200/730 9200/710 2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/730 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/710 9200/710 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/781 9200/781 9200/781 9200/781 9200/781 9200/781 9200/781 9200/781 9200/781 9200/781 9200/781 9200/781 9200/	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - OxDS Deferred Revenues - Unavailable, CO&DS Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal Service Agents CO&DS Withheld for SBE/COBI Bonds	12,017.88 1,303.48 26,999.50 27,104.96 1,260,000.00 395,147.27 500.57	104,353.40 3,690.38 25,276.73 1,722.77 27,104.96 27,104.96 1,612,621.97 306.77 42,719.10 204,729.99 1,612,621.97 306.77 - 1,260,000.00 395,147.27

Seminole County School District

	Seminole County School District		
Entries resu	ting from bond issuance and refunding:	<u>Debit</u>	Credit
	pital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	
3711 3791	Premium on Sale of Bonds		-
	ey bond issues for the 2015-2016 fiscal year.		
	bt Service Current Bond Refunding		
<u>Account #</u> 9299/790	<u>Description</u> Miscellaneous - Principal/Interest- Current Refunding	-	
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 3322	Premium on Sale of Refunding Bonds CO&DS Withheld for SBE/COBI Bonds		-
5022			
No current re	funding for the 2015-2016 fiscal year.		
	bt Service Advance Bond Refunding		
	Description		
<u>Account #</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)		-
No advanced	refunding for the 2015-2016 fiscal year.		
	bt Service, SBE/COBI Bonds		
<u>Account #</u> 11XX	Description Cash		
2210	Accrued Interest Payable	-	-
	nterest for the 2015-2016 fiscal year		
Year-end ent		<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	978,677.84	
1220 9200/730	Due from Other Agencies Dues and Fees (Administrative expense)	16,611.08	
9200/730			
		1,801.66	
9200/710	Interest	1,801.66	16.611.08
9200/710 2632		1,801.66	
9200/710 2632 3321	Interest Deferred Revenues - Unavailable	1,801.66	975,378.67
9200/710 2632 3321 3325	Interest Deferred Revenues - Unavailable CO&DS Distributed	1,801.66	975,378.67
9200/710 2632 3321 3325 To record CC	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees.		975,378.67
9200/710 2632 3321 3325 To record CC 2632	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS	60,766.46	975,378.67 5,100.83
9200/710 2632 3321 3325 Fo record CC 2632 3321	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year		975,378.67 5,100.83 58,401.58
9200/710 2632 3321 3325 Fo record CC 2632 3321 3325	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed		975,378.67 5,100.83 58,401.58
9200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and		975,378.67 5,100.83 58,401.58
9200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS V&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund		975,378.67 5,100.83 58,401.58
9200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account #	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and		975,378.67 5,100.83 58,401.58
9200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest Pund Description	60,766.46	975,378.67 5,100.83 58,401.58 2,364.88
9200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as	60,766.46	975,378.67 5,100.83 58,401.58 2,364.88
9200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	60,766.46	975,378.67 5,100.83 58,401.58 2,364.88
9200/710 2632 3321 3325 Fo record CC 2632 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as	60,766.46	975,378.67 5,100.83 58,401.58 2,364.88
9200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	60,766.46	975,378.67 5,100.83 58,401.58 2,364.88
9200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 9200/710	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal	60,766.46 37,464.39 998,000.00	975,378.67 5,100.83 58,401.58 2,364.88
9200/710 2632 3321 3325 Fo record CC 2632 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 9200/710 9200/720	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest Description Redemption of Principal Interest	60,766.46 37,464.39 998,000.00 485,145.12	975,378.67 5,100.83 58,401.58 2,364.88
9200/710 2632 3321 3325 Fo record CC 2632 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/730	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed Co&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest SBA Sinking Fund Administration Fees	60,766.46 37,464.39 998,000.00 485,145.12 450.67	975,378.67 5,100.83 58,401.58 2,364.88
9200/710 2632 3321 3325 Fo record CC 2632 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/730 3200/761	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	60,766.46 37,464.39 998,000.00 485,145.12	975,378.67 5,100.83 58,401.58 2,364.88
9200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 2210	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed Co&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest SBA Sinking Fund Administration Fees	60,766.46 37,464.39 998,000.00 485,145.12 450.67	975,378.67 5,100.83 58,401.58 2,364.88
9200/710 2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 9200/720 9200/730 9200/761 2210 1114	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	60,766.46 37,464.39 998,000.00 485,145.12 450.67	975,378.67 5,100.83 58,401.58 2,364.88
9200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	60,766.46 37,464.39 998,000.00 485,145.12 450.67	975,378.67 5,100.83 58,401.58 2,364.88 37,464.39 1,451,866.27 276.19
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/720 3200/761 32200711 3322 3326 1114 3322 3326	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	60,766.46 37,464.39 998,000.00 485,145.12 450.67	975,378.67 5,100.83 58,401.58 2,364.88 37,464.39 1,451,866.27 276.19
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record del 11XX	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	60,766.46 37,464.39 998,000.00 485,145.12 450.67	16,611.08 975,378.67 5,100.83 58,401.58 2,364.88 37,464.39 37,464.39
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 1322 3326 111X To record del parnings, relations Parnings, relations Parni	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Det service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year	60,766.46 37,464.39 998,000.00 485,145.12 450.67	975,378.67 5,100.83 58,401.58 2,364.88 37,464.39 1,451,866.27 276.19
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record CY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refut	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	60,766.46 37,464.39 998,000.00 485,145.12 450.67	975,378.67 5,100.83 58,401.58 2,364.88 37,464.39 1,451,866.27 276.19
9200/710 2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/761 2210 1114 3322 3200/761 2210 1114 3322 114 3322 114 3322 117 114 114 122 117 114 122 117 114 122 117 114 122 114 122 114 122 114 122 114 122 114 122 114 122 114 122 114 122 114 122 114 122 114 122 114 122 121 114 122 114 122 114 122 121 114 122 121 121	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment the fees, reversal of accrued interest, and transfer of prior year holing cash with fiscal agent to payments of refunded bonds escrow	60,766.46 37,464.39 998,000.00 485,145.12 450.67	975,378.67 5,100.83 58,401.58 2,364.88 37,464.39 1,451,866.27 276.19
9200/710 2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 900/761 9	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Det service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year	60,766.46 37,464.39 998,000.00 485,145.12 450.67	975,378.67 5,100.83 58,401.58 2,364.88 37,464.39 1,451,866.27 276.19
2200/710 2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/710 3200/710 3200/710 3200/761 3200/761 32210 1114 3322 3326 111X To record del earnings, rela advance refun agent. Reconciliatio Beginning fur	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment the fees, reversal of accrued interest, and transfer of prior year holing cash with fiscal agent to payments of refunded bonds escrow	60,766.46 37,464.39 998,000.00 485,145.12 450.67	975,378.67 5,100.83 58,401.58 2,364.88 37,464.39 1,451,866.27 276.19 31,453.33
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/720 3200/761 32200/720 3200/761 32200/710 3200/761 32200/720 3200/761 32210 1114 3322 3326 11XX To record del aarnings, rela advance refua agent. Reconciliatic Beginning fur Plus:	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	60,766.46 37,464.39 998,000.00 485,145.12 450.67	975,378.67 5,100.83 58,401.58 2,364.88 37,464.39 1,451,866.27 276.19 31,453.33
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow models withheld	60,766.46 37,464.39 998,000.00 485,145.12 450.67	975,378.67 5,100.83 58,401.58 2,364.88 37,464.39 1,451,866.27 276.19 31,453.33 247,536.88 1,451,866.27
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record CY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/720 3200/730 3200/730 3200/710 3200/710 3200/710 3200/710 3200/710 3200/730 3200/710 3200/710 3200/710 3200/710 3200/710 3200/720 3200/730 3200/710 3200/710 3200/720 3200/710 3200/720 3200/730 3200/761 2210 1114 3322 3326 1114 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3326 326 326 326 326 326 326 32	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment the fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR)	60,766.46 37,464.39 998,000.00 485,145.12 450.67	975,378.67 5,100.83 58,401.58 2,364.88 37,464.39 1,451,866.27 276.19 31,453.33 247,536.88 1,451,866.27
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refut agent. Reconciliation Beginning fur Plus: CO&DS Bond int Refunded	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow motified fees, reversal of accrued interest, and transfer of prior year ted fees, reversal of accrued interest, and transfer of prior year moting cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) ed bond proceeds	60,766.46 37,464.39 998,000.00 485,145.12 450.67	975,378.67 5,100.83 58,401.58 2,364.88 37,464.39 1,451,866.27 276.19 31,453.33 247,536.88 1,451,866.27
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/761 9200/710 9200/720 9200/710 9200/720 9200/730 9	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment the fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR)	60,766.46 37,464.39 998,000.00 485,145.12 450.67	975,378.67 5,100.83 58,401.58 2,364.88 37,464.39 1,451,866.27 276.19 31,453.33 247,536.88 1,451,866.27
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/761 3210 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 Seginning fur Plus: CO&DS Bond ini Refunde Premiur Less:	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow motified fees, reversal of accrued interest, and transfer of prior year ted fees, reversal of accrued interest, and transfer of prior year moting cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) ed bond proceeds	60,766.46 37,464.39 998,000.00 485,145.12 450.67	975,378.67 5,100.83 58,401.58 2,364.88 37,464.39 1,451,866.27 276.19 31,453.33 247,536.88 1,451,866.27
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refui agent. Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde Premiun Less: Principa Interest	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS B&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment thed fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds I payments expenditure	60,766.46 37,464.39 998,000.00 485,145.12 450.67	975,378.67 5,100.83 58,401.58 2,364.88 37,464.39 1,451,866.27 276.19 31,453.33 247,536.88 1,451,866.27 276.19 - - 998,000.00 485,145.12
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/720 9200/761 9210 1114 3322 3326 1114 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 1114 3326 1114 1114 3326 1114 1114 3326 1114 3326 1114 1114 3326 1114 1114 3326 1114 1114 3326 1114 1114 3326 1114 1114 3326 1114 1114 3326 1114 1114 3326 1114 1114 3326 1114 1114 3326 1114 1114 3326 1114 1114 3326 1114 1114 3326 1114 1	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow model and the service on withheld MVLR) d balance as provided in prior school year withheld terest (revenue on withheld MVLR) d bond proceeds n on refunded bonds I payments expenditure d fees (fees on bond interest above)	60,766.46 37,464.39 998,000.00 485,145.12 450.67	975,378.67 5,100.83 58,401.58 2,364.88 37,464.39 37,464.39 1,451,866.27 276.19 31,453.33 247,536.88 1,451,866.27 276.19 - 998,000.00
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/720 3200/720 3200/730 3200/710 3200/720 3200/710 3200/720 3200/710 3200/720 3200/710 3200/720 3200/710 3200/720 3200/730 3200/720 3200/730 3200/761 2210 1114 3322 3326 1114 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 34 35 1114 35 1114 35 1114 35 1114 35 1114 35 1114 35 1114 35 1114 35 1114 35 1114 35 1114 35 1114 35 1114 35 1114 35 1114	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for OBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment the fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) ed balance as provided in prior school year withheld terest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds I payments expenditure di fees, frees on bond interest above) ts to refunded bonds escrow agent	60,766.46 37,464.39 998,000.00 485,145.12 450.67	975,378.67 5,100.83 58,401.58 2,364.88 37,464.39 1,451,866.27 276.19 31,453.33 247,536.88 1,451,866.27 276.19 - - 998,000.00 485,145.12
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/761 2210 1114 13322 3326 1114 13322 3326 1114 13322 3326 1114 13322 3326 1114 13322 3326 1114 13322 3326 1114 13322 3326 1114 13322 3326 1114 13322 3326 1114 13322 3326 1114 13322 3326 1114 1322 3326 1114 1322 3326 1114 1322 3326 1114 1322 3326 1114 1322 3326 1114 1128 CO&DS Bodi int Refunde Premiun Less: Principaa Interest Dues ar Paymen Dues ar	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS DeDS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) d bond proceeds n on refunded bonds I payments expenditure d fees on bond interest above) ts to refunded bonds (admin and underwriter fees)	60,766.46 37,464.39 998,000.00 485,145.12 450.67	975,378.67 5,100.83 58,401.58 2,364.88 37,464.39 1,451,866.27 276.19 31,453.33 247,536.88 1,451,866.27 276.19 - - 998,000.00 485,145.12
3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 200/710 3200/720 3200/720 3200/730 3200/761 2210 1114 3322 3326 1114 322 3326 1114 322 3326 1114 322 320/710 3200/710 3200/720 3200/710	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments expenditure di fees on bond interest above) ts to refunded bonds (admin and underwriter fees) t on refunded bonds </u>	60,766.46 37,464.39 998,000.00 485,145.12 450.67	975,378.67 5,100.83 58,401.58 2,364.88 37,464.39 1,451,866.27 276.19 31,453.33 247,536.88 1,451,866.27 276.19 - - 998,000.00 485,145.12

Sumter County School District

	Sumter County School District		
Entries resul	Iting from bond issuance and refunding:	Debit	<u>Credit</u>
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791 No now mon	Premium on Sale of Bonds		-
	ey bond issues for the 2015-2016 fiscal year.		
	bt Service Current Bond Refunding		
<u>Account #</u> 9299/790	<u>Description</u> Miscellaneous - Principal/Interest- Current Refunding	_	
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 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current re	funding for the 2015-2016 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) 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)		-
No advanced	refunding for the 2015-2016 fiscal year.		
	bt Service, SBE/COBI Bonds		
Account #	Description		
Account # 11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued ir	nterest for the 2015-2016 fiscal year		
Year-end ent	ries:	Debit	Credit
	pital Projects, CO&DS	<u></u>	
Account #	Description		
11XX	Cash	143,375.35	
1220	Due from Other Agencies	1,950.16	
9200/730	Dues and Fees (Administrative expense)	211.52	
9200/710	Interest		4 050 40
2632	Deferred Revenues - Unavailable		1,950.16
			1,950.16 142,988.03 598.84
2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed		142,988.03
2632 3321 3325 To record CC	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees.	16 039 13	142,988.03
2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS	16,039.13	142,988.03 598.84
2632 3321 3325 To record CC 2632	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	16,039.13	142,988.03
2632 3321 3325 To record CC 2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	16,039.13	142,988.03 598.84 15,764.70
2632 3321 3325 To record CC 2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	16,039.13	142,988.03 598.84 15,764.70
2632 3321 3325 To record CC 2632 3321 3325 To record PY	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	16,039.13	142,988.03 598.84 15,764.70
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest Fund Description Professional and Technical Services	16,039.13 4,398.36	142,988.03 598.84 15,764.70 274.43
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS V&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration		142,988.03 598.84 15,764.70 274.43
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS V&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as		142,988.03 598.84 15,764.70 274.43
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.		142,988.03 598.84 15,764.70 274.43
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBE/COBI Bonds		142,988.03 598.84 15,764.70
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account #	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description	4,398.36	142,988.03 598.84 15,764.70 274.43
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBE/COBI Bonds		142,988.03 598.84 15,764.70 274.43
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	4,398.36	142,988.03 598.84 15,764.70 274.43
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	4,398.36 133,000.00 12,167.55	142,988.03 598.84 15,764.70 274.43
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9200/730 9200/710	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	4,398.36 133,000.00 12,167.55 43.72	142,988.03 598.84 15,764.70 274.43
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>Interest on Undistributed CO&DS</u> Deferred Revenues - Unavailable, CO&DS disbursements, and <u>Interest on Undistributed CO&DS</u> Deferred Revenues - Unavailable, CO&DS disbursements, and <u>Interest OC&DS</u> Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>Interest</u> <u>SBA Sinking Fund Administration Fees</u> Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	4,398.36 133,000.00 12,167.55 43.72	142,988.03 598.84 15,764.70 274.43 4,398.36
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/720 9200/761 2210 1114 3322	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	4,398.36 133,000.00 12,167.55 43.72	142,988.03 598.84 15,764.70 274.43 4,398.36
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS V&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	4,398.36 133,000.00 12,167.55 43.72	142,988.03 598.84 15,764.70 274.43 4,398.36 4,398.36
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record del	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	4,398.36 133,000.00 12,167.55 43.72	142,988.03 598.84 15,764.70 274.43 4,398.36 4,398.36
2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year	4,398.36 133,000.00 12,167.55 43.72	142,988.03 598.84 15,764.70 274.43 4,398.36 4,398.36
2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 2200/710 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refut	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	4,398.36 133,000.00 12,167.55 43.72	142,988.03 598.84 15,764.70 274.43 4,398.36
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/761 9200/710 9200/761 9200/710 9200/761 9210 1114 3322 3326 111X To record del earnings, rela advance refun agent.	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year mining cash with fiscal agent to payments of refunded bonds escrow	4,398.36 133,000.00 12,167.55 43.72	142,988.03 598.84 15,764.70 274.43 4,398.36 4,398.36
2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3223 To record am provided in A Fund 210 De Account # 9200/710 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refui agent. Reconciliation	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	4,398.36 133,000.00 12,167.55 43.72	142,988.03 598.84 15,764.70 274.43 4,398.36 4,398.36 140,837.61 26.79 4,346.87
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refui advance refui agent. Reconciliatic Beginning fur	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year moning cash with fiscal agent to payments of refunded bonds escrow	4,398.36 133,000.00 12,167.55 43.72	142,988.03 598.84 15,764.70 274.43 4,398.36 4,398.36 140,837.61 26.79 4,346.87
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/720 9200/761 9200/710 9200/761 9210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 Beginning fur Plus:	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	4,398.36 133,000.00 12,167.55 43.72	142,988.03 598.84 15,764.70 274.43 4,398.36 4,398.36 140,837.61 26.79 4,346.87 6,711.50
2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/710 9200/710 9200/710 9200/710 9200/720 9200/730 9200/710 9200/710 9200/710 9200/710 9200/710 9200/710 9200/720 9200/710 9200/720 9200/710 9200/720 9200/	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	4,398.36 133,000.00 12,167.55 43.72	142,988.03 598.84 15,764.70 274.43 4,398.36 140,837.61 26.79 4,346.87 6,711.50 140,837.61
2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/70 9200/761 2210 9200/761 2210 9200/761 2210 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refui agent. Reconciliation Plus: CO&DS Bond int Refunded	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment tied fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds	4,398.36 133,000.00 12,167.55 43.72	142,988.03 598.84 15,764.70 274.43 4,398.36 140,837.61 26.79 4,346.87 6,711.50 140,837.61
2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refui advance r	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment tted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld terest (revenue on withheld MVLR)	4,398.36 133,000.00 12,167.55 43.72	142,988.03 598.84 15,764.70 274.43 4,398.36 140,837.61 26,711.50 140,837.61 26,79
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refut agent. Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde Premiun Less:	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment the fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow model ance as provided in prior school year withheld therest (revenue on withheld MVLR) ad balance as provided in prior school year not or funded bonds	4,398.36 133,000.00 12,167.55 43.72	142,988.03 598.84 15,764.70 274.43 4,398.36 140,837.61 26.79 4,346.87 6,711.50 140,837.61 26.79 -
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refua advance refua advance refua agent. Reconciliatic Beginning fur Plus: CO&DS Bond int Refunda Premium Less: Principa	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: withheld terest (revenue on withheld MVLR) d balance as provided in prior school year withheld terest (revenue on withheld MVLR) d bond proceeds n on refunded bonds I payments	4,398.36 133,000.00 12,167.55 43.72	142,988.03 598.84 15,764.70 274.43 4,398.36 4,398.36 140,837.61 26.79 4,346.87 6,711.50 140,837.61 26.79 - 133,000.00
2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/720 9200/761 9210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 3328 To record del earnings, rela advance refuu agent. Reconciliatic Beginning fur Plus: CO&DS Bond inf Refunde Premiun Less: Principa Interest	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment the fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow model ance as provided in prior school year withheld therest (revenue on withheld MVLR) ad balance as provided in prior school year not or funded bonds	4,398.36 133,000.00 12,167.55 43.72	142,988.03 598.84 15,764.70 274.43 4,398.36 4,398.36 140,837.61 26.79 4,346.87 6,711.50 140,837.61 26.79 - 133,000.00 12,167.55
2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 1114 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 34 35 1114 1114	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 08DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: d balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments expenditure	4,398.36 133,000.00 12,167.55 43.72	142,988.03 598.84 15,764.70 274.43 4,398.36 140,837.61 26.79 4,346.87 6,711.50 140,837.61 26.79
2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 9000/761 9000/	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description of activity in fund 210, Debt Service: inding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) d balance as provided in prior school year withheld terest (revenue on withheld MVLR) d bond proceeds n on refunded bonds I payments expenditure d fees on bond interest above) ts to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees)	4,398.36 133,000.00 12,167.55 43.72	142,988.03 598.84 15,764.70 274.43 4,398.36 4,398.36 140,837.61 26.79 4,346.87 6,711.50 140,837.61 26.79 - 133,000.00 12,167.55
2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 9000/761 9000/	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash at service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: withheld terest (revenue on withheld MVLR) ed bolance as provided in prior school year withheld terest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds I payments expenditure d fees on refunded bonds (admin and underwriter fees) t on refunded bonds (admin and underwriter fees) t on refunded bonds	4,398.36 133,000.00 12,167.55 43.72	142,988.03 598.84 15,764.70 274.43 4,398.36 4,398.36 140,837.61 26.79 4,346.87 6,711.50 140,837.61 26.79 - 133,000.00 12,167.55

Suwannee County School District

Entries resul	Iting from bond issuance and refunding:	Debit	Credit
	upital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	-
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2015-2016 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	Description		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	-
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current re	funding for the 2015-2016 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9200/730 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)		-
lo odvor	refunding for the 2015 2016 fined user		
	refunding for the 2015-2016 fiscal year.		
	bt Service, SBE/COBI Bonds		
Account # 11XX	Description Cash		
2210	Cash Accrued Interest Payable	-	-
	nterest for the 2015-2016 fiscal year		
Year-end ent	ries:	Debit	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	56,904.26	
1220 9200/730	Due from Other Agencies Dues and Fees (Administrative expense)	1,408.79 152.80	
9200/710	Interest	102.00	
			4 400 70
2632	Deferred Revenues - Unavailable		1,408.79
3321	CO&DS Distributed		56,624.46
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		
3321 3325	CO&DS Distributed		56,624.46
3321 3325 To record CC	CO&DS Distributed Interest on Undistributed CO&DS	5,963.56	56,624.46
3321 3325 To record CC 2632 3321	CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	5,963.56	56,624.46 432.60 5,762.99
3321 3325 To record CC 2632 3321 3325	CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	5,963.56	56,624.46 432.60
3321 3325 To record CC 2632 3321 3325 To record PY	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	5,963.56	56,624.46 432.60 5,762.99
3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS T Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund	5,963.56	56,624.46 432.60 5,762.99
3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account #	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description		56,624.46 432.60 5,762.99
3321 3325 To record CC 2632 3321 To record PY Fund 100 Ge Account # 7200/310	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services	5,963.56 3,177.36	56,624.46 432.60 5,762.99 200.57
3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description		56,624.46 432.60 5,762.99 200.57
3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Entereal Fund Description Professional and Technical Services CO&DS Withheld for Administration		56,624.46 432.60 5,762.99 200.57
3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.		56,624.46 432.60 5,762.99 200.57
3321 3325 To record CC 2632 3321 3325 To record PY <u>Fund 100 Ge</u> <u>Account #</u> 7200/310 3323 To record am provided in A <u>Fund 210 De</u>	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration isounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.		56,624.46 432.60 5,762.99 200.57
3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am porovided in A Fund 210 De Account #	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.		56,624.46 432.60 5,762.99 200.57
3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am porvided in A Fund 210 De Account # 3200/710 3200/720	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest	3,177.36 124,000.00 23,479.37	56,624.46 432.60 5,762.99 200.57
3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/730	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	3,177.36 124,000.00 23,479.37 44.28	56,624.46 432.60 5,762.99 200.57
3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/710 3200/730 3200/761	CO&DS Distributed Interest on Undistributed CO&DS 2&DS disbursements, investment earnings, and treasury fees. 2&DS disbursements, investment earnings, and treasury fees. 2&DS disbursements, investment earnings, and treasury fees. 2&Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 2 Deferred Revenues - Unavailable, CO&DS disbursements, and 2 2 2 2 2 2 2 2 2 2 2 2 2	3,177.36 124,000.00 23,479.37	56,624.46 432.60 5,762.99 200.57
3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9200/730 9200/761 2210	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	3,177.36 124,000.00 23,479.37 44.28	56,624.46 432.60 5,762.99
3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114	CO&DS Distributed Interest on Undistributed CO&DS 2&DS disbursements, investment earnings, and treasury fees. 2&DS disbursements, investment earnings, and treasury fees. 2&DS disbursements, investment earnings, and treasury fees. 2&Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 2 Deferred Revenues - Unavailable, CO&DS disbursements, and 2 2 2 2 2 2 2 2 2 2 2 2 2	3,177.36 124,000.00 23,479.37 44.28	56,624.46 432.60 5,762.99 200.57
3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	3,177.36 124,000.00 23,479.37 44.28	56,624.46 432.60 5,762.99 200.57 3,177.36
3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	3,177.36 124,000.00 23,479.37 44.28	56,624.46 432.60 5,762.99 200.57 3,177.36
3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 3322 3326 11XX To record del	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bb Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	3,177.36 124,000.00 23,479.37 44.28	56,624.46 432.60 5,762.99 200.57 3,177.36
3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	3,177.36 124,000.00 23,479.37 44.28	56,624.46 432.60 5,762.99 200.57 3,177.36
3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 9200/761 2210 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refut	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bb Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	3,177.36 124,000.00 23,479.37 44.28	56,624.46 432.60 5,762.99 200.57 3,177.36
3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/710 9200/710 9200/730 9200/761 2210 1114 3322 3326 1114 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 111X X	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration oounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year and gash with fiscal agent to payments of refunded bonds escrow	3,177.36 124,000.00 23,479.37 44.28	56,624.46 432.60 5,762.99 200.57 3,177.36
3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/710 3200/710 3200/710 3200/761 2210 1114 3322 3326 11XX To record del aarnings, rela advance refut agent. Reconciliation	CO&DS Distributed Interest on Undistributed CO&DS 2&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>Poscription</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment tated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	3,177.36 124,000.00 23,479.37 44.28	56,624.46 432.60 5,762.99 200.57 3,177.36 3,177.36 142,647.18 27.14 4,849.33
3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/710 9200/710 9200/710 9200/710 9200/710 9200/710 9200/710 9200/710 9200/710 9200/710 9200/710 9200/710 9200/710 9200/710 9200/720 9200/	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration oounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year and gash with fiscal agent to payments of refunded bonds escrow	3,177.36 124,000.00 23,479.37 44.28	56,624.46 432.60 5,762.99 200.57 3,177.36
3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/720 9200/730 9200/720 9200/761 9210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 Beginning fur Plus:	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Earnings Cash	3,177.36 124,000.00 23,479.37 44.28	56,624.46 432.60 5,762.99 200.57 3,177.36 142,647.18 27.14 4,849.33
3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 1114 3322 3326 111XX To record del earnings, rela advance refut agent. Reconciliatio Beginning fur Plus: CO&DS	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bb Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Description Medalance as provided in prior school year	3,177.36 124,000.00 23,479.37 44.28	56,624.46 432.60 5,762.99 200.57 3,177.36 3,177.36 142,647.18 27.14 4,849.33
3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 2200/710 9200/720 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refut agent. Reconciliatia Beginning fur Plus: CO&DS Bond int	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Earnings Cash	3,177.36 124,000.00 23,479.37 44.28	56,624.46 432.60 5,762.99 200.57 3,177.36 142,647.18 27.14 4,849.33 12,729.74 142,647.18
3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refui agent. Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde Premiun	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Description on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld terest (revenue on withheld MVLR)	3,177.36 124,000.00 23,479.37 44.28	56,624.46 432.60 5,762.99 200.57 3,177.36 142,647.18 27.14 4,849.33 12,729.74 142,647.18 27.14
3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/710 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliatione Beginning fur Plus: CO&DS Bond ini Refunde Premiun Less:	CO&DS Distributed Interest on Undistributed CO&DS 2&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS T Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration roounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Description to for activity in fund 210, Debt Service: and balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds	3,177.36 124,000.00 23,479.37 44.28	56,624.46 432.60 5,762.99 200.57 3,177.36 142,647.18 27.14 4,849.33 12,729.74 142,647.18 27.14
3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record amprovided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/720 9200/761	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ited fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Description on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld terest (revenue on withheld MVLR) ed bond proceeds in on refunded bonds	3,177.36 124,000.00 23,479.37 44.28	56,624.46 432.60 5,762.99 200.57 3,177.36 142,647.18 27.14 4,849.33 12,729.74 142,647.18 27.14 - 124,000.00
3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/730 9200/710 9200/710 9200/720 9200/730 9200/730 9200/730 9200/730 9200/710 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 9200/74 9200/730 9200/74 9200/730 9200/74 9200/74 9200/74 9200/74 9200/75 92	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow activity in fund 210, Debt Service: and balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments expenditure	3,177.36 124,000.00 23,479.37 44.28	56,624.46 432.60 5,762.99 200.57 3,177.36 142,647.18 27.14 4,849.33 12,729.74 142,647.18 27.14
3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/761 9200/710 9200/710 9200/720 9200/730 9200/761 9200/710 9200/730 9200/761 9200/710 9200/720 9200/710 9200/70	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ited fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Description on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld terest (revenue on withheld MVLR) ed bond proceeds in on refunded bonds	3,177.36 124,000.00 23,479.37 44.28	56,624.46 432.60 5,762.99 200.57 3,177.36 142,647.18 27.14 4,849.33 12,729.74 142,647.18 27.14 12,729.74 142,647.18 27.14 - 124,000.00 23,479.37
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/700 9200/700 9200/700 9200/761 2210 1114 3322 3326 111XX To record del earnings, rela advance refui agent. Reconciliation Beginning fur Plus: CO&DS Bond int Refunde Premiun Less: Principa Interest Dues ar Paymen Dues ar	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow or of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld terest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds I payments expenditure of fees on bond interest above) is to refunded bonds escrow agent of fees on refunded bonds escrow agent of fees on refunded bonds (admin and underwriter fees)	3,177.36 124,000.00 23,479.37 44.28	56,624.46 432.60 5,762.99 200.57 3,177.36 142,647.18 27.14 4,849.33 12,729.74 142,647.18 27.14 12,729.74 142,647.18 27.14 - 124,000.00 23,479.37
3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3233 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 9200/761 2200 9200/761 2200 9200/761 2200 9200/761 2200 9200/761 2200 9200/761 2200 9200/761 2200 9200/761 2200 9200/761 2200 9200/761 2200 9200/761 2200 9200/761 2200 9200/761 2200 9200/761	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>eneral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration interest Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment tated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive Descrive	3,177.36 124,000.00 23,479.37 44.28	56,624.46 432.60 5,762.99 200.57 3,177.36 142,647.18 27.14 4,849.33 12,729.74 142,647.18 27.14 12,729.74 142,647.18 27.14 - 124,000.00 23,479.37

Taylor County School District

Entries resul	ting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) 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		-
	ey bond issues for the 2015-2016 fiscal year.		
	bt Service Current Bond Refunding		
<u>Account #</u> 9299/790	<u>Description</u> Miscellaneous - Principal/Interest- Current Refunding	_	
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 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current re	funding for the 2015-2016 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) 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)		-
No advanced	refunding for the 2015-2016 fiscal year.		
	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued ir	nterest for the 2015-2016 fiscal year		
Year-end ent	ries:	Debit	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	102,936.40	
11///			
1220	Due from Other Agencies	694.10	
1220 9200/730	Dues and Fees (Administrative expense)		
1220 9200/730 9200/710	Dues and Fees (Administrative expense) Interest	694.10	694 10
1220 9200/730	Dues and Fees (Administrative expense)	694.10	694.10 102,798.54
1220 9200/730 9200/710 2632	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable	694.10	694.10 102,798.54 213.14
1220 9200/730 9200/710 2632 3321 3325	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed	694.10	102,798.54
1220 9200/730 9200/710 2632 3321 3325	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees.	694.10 75.28	102,798.54
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	694.10	102,798.54 213.14 14,019.69
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	694.10 75.28	102,798.54 213.14
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	694.10 75.28	102,798.54 213.14 14,019.69
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	694.10 75.28	102,798.54 213.14 14,019.69
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account #	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and emeral Fund Description	694.10 75.28 14,118.51	102,798.54 213.14 14,019.69
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services	694.10 75.28	102,798.54 213.14 14,019.69 98.82
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and emeral Fund Description	694.10 75.28 14,118.51	102,798.54 213.14 14,019.69
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest Pund Description Professional and Technical Services CO&DS Withheld for Administration	694.10 75.28 14,118.51	102,798.54 213.14 14,019.69 98.82
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as	694.10 75.28 14,118.51	102,798.54 213.14 14,019.69 98.82
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &BDS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration oounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	694.10 75.28 14,118.51	102,798.54 213.14 14,019.69 98.82
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal	694.10 75.28 14,118.51	102,798.54 213.14 14,019.69 98.82
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest	694.10 75.28 14,118.51	102,798.54 213.14 14,019.69 98.82
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	694.10 75.28 14,118.51	102,798.54 213.14 14,019.69 98.82
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9200/761	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS X&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	694.10 75.28 14,118.51	102,798.54 213.14 14,019.69 98.82
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	694.10 75.28 14,118.51	102,798.54 213.14 14,019.69 98.82
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	694.10 75.28 14,118.51	102,798.54 213.14 14,019.69 98.82
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &BDS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	694.10 75.28 14,118.51	102,798.54 213.14 14,019.69 98.82
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &BDS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration oounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	694.10 75.28 14,118.51	102,798.54 213.14 14,019.69 98.82
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/761 2210 1114 3322 3326 11XX To record det	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &BDS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	694.10 75.28 14,118.51	102,798.54 213.14 14,019.69 98.82
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record def earnings, rela advance refut	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &BDS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	694.10 75.28 14,118.51	102,798.54 213.14 14,019.69 98.82
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record def earnings, rela advance refut	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year	694.10 75.28 14,118.51	102,798.54 213.14 14,019.69 98.82
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/761 2210 1114 3322 3326 1114 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 1105	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year	694.10 75.28 14,118.51	102,798.54 213.14 14,019.69 98.82
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/761 9200/761 9200/761 2210 1114 3322 3326 1114 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 1114 3322 3326 1114 115 115 115 115 115 115 11	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 2&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	694.10 75.28 14,118.51	102,798.54 213.14 14,019.69 98.82
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record def earnings, rela advance refut agent. Reconciliatic Beginning fur Plus:	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description expression of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	694.10 75.28 14,118.51	102,798.54 213.14 14,019.69 98.82
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refuu agent. Reconciliatic Beginning fur Plus: CO&DS	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	694.10 75.28 14,118.51	102,798.54 213.14 14,019.69 98.82
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 2632 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/720 9200/710 9200/710 9200/710 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record def earnings, rela advance refut agent. Reconciliatio Beginning fut Plus: CO&DS Bond int	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ited fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Active funderest Payable Cash with fiscal agent to payments of refunded bonds escrow Active funderest Payable Meterst (revenue on withheld MVLR)	694.10 75.28 14,118.51	102,798.54 213.14 14,019.69 98.82
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/720 9200/720 9200/761 2210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 Sacount # Planot Planot Planot Planot Planot Planot Planot Planot Planot Planot Planot Planot Planot Planot Planot Plan	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow moder as provided in prior school year withheld terest (revenue on withheld MVLR) ed bond proceeds	694.10 75.28 14,118.51	102,798.54 213.14 14,019.69 98.82
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/720 9200/720 9200/761 2210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 Sacount # Planot Planot Planot Planot Planot Planot Planot Planot Planot Planot Planot Planot Planot Planot Planot Plan	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ited fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Active funderest Payable Cash with fiscal agent to payments of refunded bonds escrow Active funderest Payable Meterst (revenue on withheld MVLR)	694.10 75.28 14,118.51	102,798.54 213.14 14,019.69 98.82
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/761 2210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 Boginning fur Plus: CO&DS Bond int Refunde Premiun Less: Principa	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 2005 disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow and the service on withheld MVLR) d balance as provided in prior school year withheld terest (revenue on withheld MVLR) d bond proceeds in on refunded bonds	694.10 75.28 14,118.51	102,798.54 213.14 14,019.69 98.82
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record def earnings, rela advance refua agent. Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde Premiun Less: Principa Interest	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS WeDS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds	694.10 75.28 14,118.51	102,798.54 213.14 14,019.69 98.82
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9200/710 9200/710 9200/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refuu agent. Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde Premium Less: Principa Interest Dues an	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds in on refunded bonds I payments expenditure id fees (fees on bond interest above)	694.10 75.28 14,118.51	102,798.54 213.14 14,019.69 98.82
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/720 9200/730 9200/761 2210 1114 3322 9200/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refun agent. Reconciliation Beginning fur Plus: CO&DS Bond int Refunde Premium Less: Principa Interest Dues ar Paymen	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS WeDS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds	694.10 75.28 14,118.51	102,798.54 213.14 14,019.69 98.82
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/70 9200/710 9200/710 9200/710 9200/710 9200/710 9200/710 9200/710 9200/710 9200/710 9200/710 9200/710 9200/710 9200/710 9200/710 9200/710 9200/710 9200/710 9200/70	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings CO&DS Withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments expenditure di fees (fees on bond interest above) ts to refunded bonds escrow agent	694.10 75.28 14,118.51	102,798.54 213.14 14,019.69 98.82
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/70 9200/710 9200/710 9200/710 9200/710 9200/710 9200/710 9200/710 9200/710 9200/710 9200/710 9200/710 9200/710 9200/710 9200/710 9200/710 9200/710 9200/710 9200/70	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments expenditure di fees on rofunded bonds (admin and underwriter fees) t on refunded bonds (admin and underwriter fees) t on refunded bonds	694.10 75.28 14,118.51	102,798.54 213.14 14,019.69 98.82

Union County School District

Entries resul	ting from bond issuance and refunding:	Debit	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2015-2016 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	Description		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
	funding for the 2015-2016 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
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)		-
No advanced	refunding for the 2015-2016 fiscal year.		
	bt Service, SBE/COBI Bonds		
<u>Account #</u> 11XX	<u>Description</u> Cash		
11XX 2210	Cash Accrued Interest Payable	-	-
	terest for the 2015-2016 fiscal year		-
		-	
Year-end ent	ries:	Debit	<u>Credit</u>
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	26,309.09	
1220	Due from Other Agencies	540.03	
	Dues and Fees (Administrative expense)	58.57	
9200/710	Interest	58.57	
9200/710 2632	Interest Deferred Revenues - Unavailable	58.57	540.03
9200/710 2632 3321	Interest Deferred Revenues - Unavailable CO&DS Distributed	58.57	26,201.83
9200/710 2632 3321 3325	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS	58.57	26,201.83
9200/710 2632 3321 3325	Interest Deferred Revenues - Unavailable CO&DS Distributed	58.57	26,201.83
9200/710 2632 3321 3325 To record CC	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS	58.57 3,436.26	26,201.83
9200/710 2632 3321 3325 To record CC 2632 3321	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed		26,201.83 165.83 3,359.38
2200/710 2632 3321 3325 Fo record CC 2632 3321 3325	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS		26,201.83 165.83 3,359.38
2200/710 2632 3321 3325 Fo record CC 2632 3321 3325	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed		26,201.83 165.83 3,359.38
9200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and		26,201.83 165.83 3,359.38
3200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and		26,201.83 165.83 3,359.38
3200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account #	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund		26,201.83 165.83 3,359.38
3200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>neral Fund</u> Description	3,436.26	26,201.83 165.83 3,359.38 76.88
3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services	3,436.26	26,201.83 165.83 3,359.38 76.88
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration	3,436.26	
3200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &B&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution.	3,436.26	26,201.83 165.83 3,359.38 76.88
2200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds	3,436.26	26,201.83 165.83 3,359.38 76.88
3200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account #	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description	3,436.26	26,201.83 165.83 3,359.38 76.88
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS B&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal	3,436.26 1,217.97 44,000.00	26,201.83 165.83 3,359.38 76.88
3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/720	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS B&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest	3,436.26 1,217.97 44,000.00 8,072.07	26,201.83 165.83 3,359.38 76.88
3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/730	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>neral Fund</u> <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees	3,436.26 1,217.97 44,000.00	26,201.83 165.83 3,359.38 76.88
3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 200/710 3200/710 3200/720 3200/730 3200/761	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS B&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest	3,436.26 1,217.97 44,000.00 8,072.07 15.63	26,201.83 165.83 3,359.38 76.88
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &BS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	3,436.26 1,217.97 44,000.00 8,072.07 15.63	26,201.83 165.83 3,359.38 76.88
3200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 2200/710 3200/761 2210 1114	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &BSDS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	3,436.26 1,217.97 44,000.00 8,072.07 15.63	26,201.83 165.83 3,359.38 76.88 1,217.97
3200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/761 2200 1114 3322	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	3,436.26 1,217.97 44,000.00 8,072.07 15.63	26,201.83 165.83 3,359.38 76.88 1,217.97
2632 3321 To record PY <u>Fund 100 Ge</u> <u>Account #</u> 7200/310 3323 To record am provided in A	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS %DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	3,436.26 1,217.97 44,000.00 8,072.07 15.63	26,201.83 165.83 3,359.38 76.88
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 3322 3326 11XX To record det	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS B&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	3,436.26 1,217.97 44,000.00 8,072.07 15.63	26,201.83 165.83 3,359.38 76.88 1,217.97
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/730 3200/761 2210 1114 1322 3326 111X To record del carnings, rela	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS B&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year	3,436.26 1,217.97 44,000.00 8,072.07 15.63	26,201.83 165.83 3,359.38 76.88 1,217.97
3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/730 3200/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refut	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS B&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	3,436.26 1,217.97 44,000.00 8,072.07 15.63	26,201.83 165.83 3,359.38 76.88 1,217.97
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refut	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS B&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year	3,436.26 1,217.97 44,000.00 8,072.07 15.63	26,201.83 165.83 3,359.38 76.88 1,217.97
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/761 3200/761 3200/761 32210 1114 3322 3326 111X To record def earnings, rela advance refun agent.	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS B&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year	3,436.26 1,217.97 44,000.00 8,072.07 15.63	26,201.83 165.83 3,359.38 76.88 1,217.97
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/761 2210 1114 3322 3326 To record del aarnings, rela advance refutu advance refutu agent. Reconciliation	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year holing cash with fiscal agent to payments of refunded bonds escrow	3,436.26 1,217.97 44,000.00 8,072.07 15.63	26,201.83 165.83 3,359.38 76.88 1,217.97 50,340.70 9.58 1,737.42
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/761 2210 1114 3322 3326 To record del aarnings, rela advance refutu advance refutu agent. Reconciliation	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year holing cash with fiscal agent to payments of refunded bonds escrow	3,436.26 1,217.97 44,000.00 8,072.07 15.63	26,201.83 165.83 3,359.38 76.88 1,217.97 50,340.70 9.58 1,737.42
3200/710 2632 3321 3325 For record CC 2632 3321 3325 For record CC 2632 3321 3325 For record CC 2632 3321 3325 For record PY Fund 100 Ge Account # 7200/310 3323 For record am provided in A Fund 210 De Account # 3200/710 3200/761 321114 3322 3326 11XX For record det aarnings, rela advance refut agent. Reconciliatic Beginning fur Plus:	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year holing cash with fiscal agent to payments of refunded bonds escrow	3,436.26 1,217.97 44,000.00 8,072.07 15.63	26,201.83 165.83 3,359.38 76.88 1,217.97 50,340.70 9.58 1,737.42 4,393.74
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 900/761 900/7	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS %DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	3,436.26 1,217.97 44,000.00 8,072.07 15.63	26,201.83 165.83 3,359.38 76.88 1,217.97
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/761 2210 1114 3322 3326 1114 3322 3326 111X To record det advance refut agent. Reconciliation Plus: CO&DS Bond int Refunde	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash tt service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year hding cash with fiscal agent to payments of refunded bonds escrow mod cativity in fund 210, Debt Service: d balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds	3,436.26 1,217.97 44,000.00 8,072.07 15.63	26,201.83 165.83 3,359.38 76.88 1,217.97 50,340.70 9.58 1,737.42 4,393.74 50,340.70
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/761 2210 1114 3322 3326 11XX To record def earnings, rela advance refut agent. Reconciliation Beginning fur Plus: CO&DS Bond int Refunde Premium	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld for MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld erest (revenue on withheld MVLR)	3,436.26 1,217.97 44,000.00 8,072.07 15.63	26,201.83 165.83 3,359.38 76.88 1,217.97 50,340.70 9.58 1,737.42 4,393.74 50,340.70
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/720 3200/761 2210 1114 3322 3326 1114 3322 3320 1114 3322 3320 1114 3322 3320 1114 3322 3320 1114 3322 3320 1114 3322 3320 1114 3322 3320 1114 3322 3320 1114 3322 3320 1114 3322 3320 1114 3322 3300/761 2210 1114 3322 3300/761 2210 1114 3322 3300/761 2210 1114 3322 3326 1114 3322 3300/761 2210 1114 3322 3300/761 2210 1114 3322 3300/761 2210 1114 3322 3300/761 2210 1114 3322 3300/761 2210 1114 3322 3300/761 2210 1114 3326 1114 320 1114	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow model mere as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds	3,436.26 1,217.97 44,000.00 8,072.07 15.63	26,201.83 165.83 3,359.38 76.88 1,217.97 50,340.70 9.58 1,737.42 4,393.74 50,340.70 9.58
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 300/710 3	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS #DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year ding cash with fiscal agent to payments of refunded bonds escrow withheld erest (revenue on withheld MVLR) d bolance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds payments	3,436.26 1,217.97 44,000.00 8,072.07 15.63	26,201.83 165.83 3,359.38 76.88 1,217.97 1,217.97 50,340.70 9.58 1,737.42 4,393.74 50,340.70 9.58 - - - 44,000.00
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 2200/720 3200/761 2210 1114 3322 3326 11XX To record det aarnings, rela advance refut agent. Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde Premium Less: Principa Interest	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. th Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for ABE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds I payments expenditure </u>	3,436.26 1,217.97 44,000.00 8,072.07 15.63	26,201.83 165.83 3,359.38 76.88 1,217.97 1,217.97 50,340.70 9.58 1,737.42 4,393.74 50,340.70 9.58 - - 44,000.00 8,072.07
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow m of activity in fund 210, Debt Service: d balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds I payments expenditure d fees (fees on bond interest above)	3,436.26 1,217.97 44,000.00 8,072.07 15.63	26,201.83 165.83 3,359.38 76.88 1,217.97 1,217.97 50,340.70 9.58 1,737.42 4,393.74 50,340.70 9.58 - - - 44,000.00
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/720 3200/730 3200/710 3200/730 3200/710 3200/710 3200/710 3200/710 3200/710 3200/720 3200/730 3200/710 3200/730 3200/730 3200/761 2210 1114 3322 3326 1114 3322 320 70 record det parnings, rela advance refut agent. Plus: CO&DS Bond int Refunde Premiun Less: Principaa Interest Dues an Paymen	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS BCDS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year hding cash with fiscal agent to payments of refunded bonds escrow withheld erest (revenue on withheld MVLR) d balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds I payments expenditure d fees (fees on bond interest above) ts to refunded bonds escrow agent	3,436.26 1,217.97 44,000.00 8,072.07 15.63	26,201.83 165.83 3,359.38 76.88 1,217.97 1,217.97 50,340.70 9.58 1,737.42 4,393.74 50,340.70 9.58 - - 44,000.00 8,072.07
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record CC 2632 3321 3325 To record CC 2632 3321 3325 To record PY Eund 100 Ge Account # 7200/310 3323 To record am provided in A Eund 210 De Account # 200/710 3200/720 3200/730 3200/761 2210 1114 3322 3326 1114 322 3326 1114 322 3326 1114 1122 3326 1114 1122 3326 1114 1122 320/710 3200/710 3200/761 2210 1114 3222 326 1114 327 320 1114 322 326 1114 322 326 1114 327 326 1114 327 326 1114 327 326 1114 327 326 1114 327 326 1114 327 326 1114 327 326 1114 327 326 1114 327 326 1114 327 328 1114 327 328 1114 327 328 1114 327 328 1114 327 328 1114 327 1114 327 1114 327 1114 327 1114 327 1114 1	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow m of activity in fund 210, Debt Service: d balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds I payments expenditure d fees (fees on bond interest above)	3,436.26 1,217.97 44,000.00 8,072.07 15.63	26,201.83 165.83 3,359.38 76.88 1,217.97 1,217.97 50,340.70 9.58 1,737.42 4,393.74 50,340.70 9.58 - - 44,000.00 8,072.07
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/730 3200/761 2210 1114 1322 3326 1114 1128 1114 1128 1114 1128 1114 1128 1114 1128 1114 1128 1114 1128 1114 1128 1114 1128 1114 1128 1114 1128 1114 1128 1114 1128 1114 1128 1114 1128 1114 1114 1128 1114 1	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS BDS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow model agent withheld MVLR) d balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds I payments expenditure d fees on bond interest above) ts to refunded bonds (admin and underwriter fees) t on refunded bonds	3,436.26 1,217.97 44,000.00 8,072.07 15.63	26,201.83 165.83 3,359.38 76.88 1,217.97 1,217.97 50,340.70 9.58 1,737.42 4,393.74 50,340.70 9.58 - - 44,000.00 8,072.07

Volusia County School District

F			
Entries result	ting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) 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		-
	y bond issues for the 2015-2016 fiscal year.		
	bt Service Current Bond Refunding		
<u>Account #</u> 9299/790	Description Miscellaneous - Principal/Interest- Current Refunding		
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
3792	Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
	unding for the 2015-2016 fiscal year.		
Fund 210 Del	bt Service Advance Bond Refunding		
Account #	Description		
1114 9200/730	Cash with Fiscal/Service Agents 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 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced	refunding for the 2015-2016 fiscal year.		
Fund 210 Del	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX 2210	Cash	-	
	Accrued Interest Payable terest for the 2015-2016 fiscal year		-
Year-end ent	ries:	<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description	407.000.40	
11XX 1220	Cash Due from Other Agencies	497,863.42 15,360.57	
9200/730	Dues and Fees (Administrative expense)	1,666.03	
9200/710	Interest		
	Deferred Revenues - Unavailable		
3321	CO&DS Distributed		494,812.62
3321 3325			494,812.62
3321 3325 To record CO	CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees.	22.052.42	494,812.62
3321 3325 To record CO 2632	CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	63,352.46	494,812.62 4,716.83
3321 3325 To record CO 2632 3321	CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees.	63,352.46	494,812.62 4,716.83 61,183.17
3321 3325 To record CO 2632 3321 3325	CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	63,352.46	494,812.62 4,716.83 61,183.17
3321 3325 To record CO 2632 3321 3325 To record PY	CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	63,352.46	494,812.62 4,716.83 61,183.17
3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ger Account #	CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>neral Fund</u> <u>Description</u>	63,352.46	494,812.62 4,716.83 61,183.17
3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ger Account # 7200/310	CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services	63,352.46 34,644.00	494,812.62 4,716.83 61,183.17 2,169.29
3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ger Account # 7200/310 3323	CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>neral Fund</u> <u>Description</u>		494,812.62 4,716.83 61,183.17 2,169.29
3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ger Account # 7200/310 3323 To record amo	CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>neral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration		494,812.62 4,716.83 61,183.17 2,169.29
3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ger Account # 7200/310 3323 To record amo provided in Ar	CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration punts withheld from MVLR for actual administration fees as		494,812.62 4,716.83 61,183.17 2,169.29
3321 3325 Fo record CO 2632 3321 3325 Fo record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 Fo record amo provided in Ar Fund 210 De	CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration punts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.		494,812.62 4,716.83 61,183.17 2,169.29
3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amo provided in Ar Fund 210 De Account # 9200/710	CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration pounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal	34,644.00	494,812.62 4,716.83 61,183.17 2,169.29
3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Gen Account # 7200/310 3323 To record amo provided in Ar Fund 210 Del Account # 3200/710 3200/720	CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration punts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>Description</u> Redemption of Principal Interest	34,644.00 1,457,000.00 276,214.45	494,812.62 4,716.83 61,183.17 2,169.29
3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ger Account # 7200/310 3323 To record amo provided in Ar Fund 210 Del Account # 2200/710 3200/720 3200/730	CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>neral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration Dunts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	34,644.00	494,812.62 4,716.83 61,183.17 2,169.29
3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Gei Account # 7200/310 3323 To record amore provided in Ar Fund 210 Del Account # 3200/710 3200/720 3200/730 3200/761	CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration punts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>Description</u> Redemption of Principal Interest	34,644.00 1,457,000.00 276,214.45 520.85	494,812.62 4,716.83 61,183.17 2,169.29
3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ger Account # 7200/310 3323 To record amo provided in Ar Fund 210 Der Account # 9200/710 9200/720 9200/730 9200/761 2210 1114	CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	34,644.00 1,457,000.00 276,214.45 520.85	494,812.62 4,716.83 61,183.17 2,169.29 34,644.00
3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record ama provided in Ar Fund 210 Del Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322	CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration Punts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	34,644.00 1,457,000.00 276,214.45 520.85	494,812.62 4,716.83 61,183.17 2,169.29 34,644.00
3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amo provided in Ar Fund 210 Del Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326	CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	34,644.00 1,457,000.00 276,214.45 520.85	494,812.62 4,716.83 61,183.17 2,169.29 34,644.00
3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amo provided in Ar Fund 210 Del Account # 9200/710 9200/720 9200/761 9200/761 9210 1114 3322 3326 11XX	CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration punts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	34,644.00 1,457,000.00 276,214.45 520.85	494,812.62 4,716.83 61,183.17 2,169.29 34,644.00
3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ger Account # 7200/310 3323 To record amo provided in Ar Fund 210 Del Account # 3200/710 3200/720 3200/730 3200/761 2210 1114 3322 3326 11XX To record deb parnings, relation	CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>neral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash tt service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year	34,644.00 1,457,000.00 276,214.45 520.85	494,812.62 4,716.83 61,183.17 2,169.29 34,644.00
3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Gei Account # 7200/310 3323 To record amo provided in Ar Fund 210 Del Account # 2200/710 3200/720 3200/720 3200/761 2210 1114 3322 1326 11XX To record deb earnings, relat advance refur	CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	34,644.00 1,457,000.00 276,214.45 520.85	494,812.62 4,716.83 61,183.17 2,169.29 34,644.00
3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Gei Account # 7200/310 3323 To record amo provided in Ar Fund 210 Del Account # 2200/710 3200/720 3200/720 3200/761 2210 1114 3322 1326 11XX To record deb earnings, relat advance refur	CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>neral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash tt service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year	34,644.00 1,457,000.00 276,214.45 520.85	494,812.62 4,716.83 61,183.17 2,169.29 34,644.00
3321 3325 To record CO 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amorrovided in Ar Fund 210 De Account # 9200/730 9200/730 9200/730 9200/761 2210 1114 3322 3326 1114 3322 1114 3322 1114 3326 1114 3322 1114 3326 1114 3322 3326 1114 3322 1114 1114 3322 3326 1114 1114 3322 3326 1114 1114 3322 3326 1114 1114 3322 3326 1114 1114 3322 3326 1114 1114 3322 1114 111	CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>neral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash tt service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year	34,644.00 1,457,000.00 276,214.45 520.85	494,812.62 4,716.83 61,183.17 2,169.29 34,644.00
3321 3325 To record CO 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amorrovided in Ar Fund 210 Del Account # 9200/730 9200/730 9200/730 9200/730 9200/730 9200/761 2210 1114 3322 3326 1114 3326 1114 3322 3326 1114 326 1114 327 326 1114 327 326 1114 327 326 1114 327 326 1114 326 1114 327 326 1114 327 326 1114 327 326 1114 327 326 1114 327 326 1114 327 326 1114 327 326 1114 327 326 1114 327 326 1114 327 326 1114 327 327 327 327 327 328 328 328 328 328 328 328 328	CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash tt service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year ding cash with fiscal agent to payments of refunded bonds escrow	34,644.00 1,457,000.00 276,214.45 520.85	494,812.62 4,716.83 61,183.17 2,169.29 34,644.00
3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amo provided in Ar Fund 210 Del Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record deb earnings, relation advance refur agent. Reconciliation Beginning fun Plus:	CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash at service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year diding cash with fiscal agent to payments of refunded bonds escrow	34,644.00 1,457,000.00 276,214.45 520.85	494,812.62 4,716.83 61,183.17 2,169.29 34,644.00 34,644.00 1,677,955.88 319.20 55,460.22
3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amo provided in Ar Fund 210 Del Account # 9200/710 9200/720 9200/730 9200/730 9200/730 9200/710 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 9200/74 9200/730 9200/751 9200/730 9200/751 9200/730 9200/751 9200/730 9200/751 9200/730 9200/751 920	CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash at service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year diding cash with fiscal agent to payments of refunded bonds escrow	34,644.00 1,457,000.00 276,214.45 520.85	494,812.62 4,716.83 61,183.17 2,169.29 34,644.00 34,644.00 1,677,955.88 319.20 55,460.22 148,905.75 1,677,955.88
3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amo provided in Ar Fund 210 Del Account # 2200/710 3200/761 2210 3200/761 2210 3200/761 2210 3200/761 2210 3326 1114 3322 3326 111X To record deb earnings, relat advance refur agent. Reconciliatio Beginning fun Plus: CO&DS Bond intr Refunde	CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration punts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year iding cash with fiscal agent to payments of refunded bonds escrow n of activity in fund 210, Debt Service: d balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds	34,644.00 1,457,000.00 276,214.45 520.85	494,812.62 4,716.83 61,183.17 2,169.25 34,644.00 1,677,955.88 319.20 55,460.22 148,905.75 1,677,955.88
3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Gen Account # 7200/310 3323 To record amore provided in Ar Fund 210 Del Account # 3200/710 3200/720 3200/761 2210 11114 3322 3326 11XX To record deb aarnings, relat advance refur agent. Reconciliatio Beginning fun Plus: CO&DS Bond intr Refunde Premium	CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash tt service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year iding cash with fiscal agent to payments of refunded bonds escrow	34,644.00 1,457,000.00 276,214.45 520.85	494,812.62 4,716.83 61,183.17 2,169.25 34,644.00 1,677,955.88 319.20 55,460.22 148,905.75 1,677,955.88
3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3233 To record amore provided in Ar Fund 210 Del Account # 3200/710 3200/710 3200/761 2210 3200/761 2210 3326 3326 11XX To record deb aarnings, relat advance refur agent. Reconciliatio Beginning fun Plus: CO&DS Bond inter Refunde Premiurr Less:	CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration pounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year iding cash with fiscal agent to payments of refunded bonds escrow n of activity in fund 210, Debt Service: d balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds	34,644.00 1,457,000.00 276,214.45 520.85	494,812.62 4,716.83 61,183.17 2,169.29 34,644.00 1,677,955.88 319.20 55,460.22 148,905.75 1,677,955.88 319.20 -
3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amo provided in Ar Fund 210 Del Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 111XX To record deb earnings, relation advance refur agent. Reconciliation Beginning fun Plus: CO&DS Bond inte Refunde Premium Less: Principal	CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration punts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year iding cash with fiscal agent to payments of refunded bonds escrow n of activity in fund 210, Debt Service: d balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds	34,644.00 1,457,000.00 276,214.45 520.85	494,812.62 4,716.83 61,183.17 2,169.29 34,644.00 34,644.00 1,677,955.88 319.20 55,460.22 148,905.75 1,677,955.88
2632 3321 3325 To record PY Fund 100 Ger Account # 7200/310 3323 To record amore provided in Ar Fund 210 Del Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3322 3326 11XX To record deb earnings, relations,	CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year uding cash with fiscal agent to payments of refunded bonds escrow n of activity in fund 210, Debt Service: d balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure d fees (fees on bond interest above)	34,644.00 1,457,000.00 276,214.45 520.85	494,812.62 4,716.83 61,183.17 2,169.29 34,644.00 34,644.00 1,677,955.88 319.20 55,460.22 148,905.75 1,677,955.88 319.20 - 1,457,000.00 276,214.45
3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ger Account # 7200/310 3223 To record amore provided in Ar Fund 210 Del Account # 9200/710 9200/720 9200/730 9200/761	CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund</u> <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash at service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year uding cash with fiscal agent to payments of refunded bonds escrow n of activity in fund 210, Debt Service: d balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds	34,644.00 1,457,000.00 276,214.45 520.85	494,812.62 4,716.83 61,183.17 2,169.29 34,644.00 34,644.00 1,677,955.88 319.20 55,460.22 148,905.75 1,677,955.88 319.20 - 1,457,000.00 276,214.45
3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ger Account # 7200/310 3323 To record amore provided in Ar Fund 210 Del Account # 9200/710 9200/720 9200/730 9200/761	CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year ding cash with fiscal agent to payments of refunded bonds escrow n of activity in fund 210, Debt Service: d balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds o on refunded bonds payments expenditure d fees (fees on bond interest above) is to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees)	34,644.00 1,457,000.00 276,214.45 520.85	319.20 55,460.22 148,905.75 1,677,955.88 319.20 - - 1,457,000.00
3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ger Account # 7200/310 3323 To record amo provided in Ar Fund 210 Del Account # 2200/710 3200/720 3200/761 2210 3200 700 3200/761 2210 3200 700 3200/761 2210 320 320 320 320 320 320 320 32	CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year ding cash with fiscal agent to payments of refunded bonds escrow n of activity in fund 210, Debt Service: d balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure d fees on bond interest above) s to refunded bonds (admin and underwriter fees) on refunded bonds (admin and underwriter fees) on refunded bonds	34,644.00 1,457,000.00 276,214.45 520.85	494,812.62 4,716.83 61,183.17 2,169.29 34,644.00 34,644.00 1,677,955.88 319.20 55,460.22 148,905.75 1,677,955.88 319.20 - 1,457,000.00 276,214.45

Wakulla County School District

	Wakulla County School District		
Entries resu	Iting from bond issuance and refunding:	Debit	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwhier's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2015-2016 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	Description		
9299/790 9200/730	Miscellaneous - Principal/Interest- Current Refunding 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 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
	funding for the 2015-2016 fiscal year.		
	bt Service Advance Bond Refunding		
<u>Account #</u> 1114	Description Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3299/892 3715	Sale of Refunding Bonds	-	-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced	refunding for the 2015-2016 fiscal year.		
	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210 No accrued ir	Accrued Interest Payable terest for the 2015-2016 fiscal year		-
		D.1."	0
Year-end ent		<u>Debit</u>	<u>Credit</u>
	pital Projects, CO&DS		
Account # 11XX	<u>Description</u> Cash	67,962.71	
1220	Due from Other Agencies	1,307.11	
9200/730	Dues and Fees (Administrative expense)	141.77	
		141.77	
9200/710	Interest Deferred Revenues - Unavailable	141.77	1.307.11
9200/710 2632 3321	Interest Deferred Revenues - Unavailable CO&DS Distributed	141.77	67,703.10
9200/710 2632 3321 3325	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS	141.77	67,703.10
9200/710 2632 3321 3325	Interest Deferred Revenues - Unavailable CO&DS Distributed	141.77	67,703.10
9200/710 2632 3321 3325 Fo record CC 2632	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	9,016.74	67,703.10 401.38
9200/710 2632 3321 3325 Fo record CC 2632 3321	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees.		67,703.10 401.38 8,830.11
9200/710 2632 3321 3325 Fo record CC 2632 3321 3325	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed		67,703.10 401.38 8,830.11
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and		67,703.10 401.38 8,830.11
3200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account #	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description	9,016.74	67,703.10 401.38 8,830.11
9200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Entereal Fund Description Professional and Technical Services		67,703.10 401.38 8,830.11 186.63
9200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description	9,016.74	67,703.10 401.38 8,830.11 186.63
9200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	9,016.74	67,703.10 401.38 8,830.11 186.63
9200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest Pund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as	9,016.74	67,703.10 401.38 8,830.11 186.63
9200/710 2632 3321 3325 Fo record CC 2632 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account #	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description	9,016.74 2,948.04	67,703.10 401.38 8,830.11 186.63
9200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 9200/710	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds	9,016.74 2,948.04 104,000.00	67,703.10 401.38 8,830.11 186.63
9200/710 2632 3321 3325 Fo record CC 2632 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 9200/710 9200/720	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal	9,016.74 2,948.04	67,703.10 401.38 8,830.11 186.63
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 200/710 3200/710 3200/720 9200/730 3200/761	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	9,016.74 2,948.04 104,000.00 19,137.72	67,703.10 401.38 8,830.11 186.63
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9200/761 2210	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS B&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	9,016.74 2,948.04 104,000.00 19,137.72 37.04	67,703.10 401.38 8,830.11 186.63
9200/710 2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 9200/720 9200/730 9200/761 2210 1114	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	9,016.74 2,948.04 104,000.00 19,137.72 37.04	67,703.10 401.38 8,830.11 186.63
9200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 9210 1114 3322 3326	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	9,016.74 2,948.04 104,000.00 19,137.72 37.04	67,703.10 401.38 8,830.11 186.63 2,948.04 119,322.36 22.70
9200/710 2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 9200/761 9200/761 9200/761 92210 1114 3322 3326 11XX	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	9,016.74 2,948.04 104,000.00 19,137.72 37.04	67,703.10 401.38 8,830.11 186.63 2,948.04 119,322.36 22.70
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amore an anore and a second	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	9,016.74 2,948.04 104,000.00 19,137.72 37.04	67,703.10 401.38 8,830.11 186.63 2,948.04 119,322.36 22.70
9200/710 2632 3321 3325 For record CC 2632 3321 3325 For record PY Fund 100 Ge Account # 7200/310 3323 For record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9200/730 9200/761 9200/710 9200/730 9200/761 9210 1114 9322 9326 1114 9326 1114 9326 1114 9326 1114 9326 1114 9326 1114 9326 1114 9326 1114 9326 1114 9326 1114 9326 1114 9326 1114 9326 1114 9326 1114 9326 1114 9326 1114 9326 1114 9326 1114	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	9,016.74 2,948.04 104,000.00 19,137.72 37.04	67,703.10 401.38 8,830.11 186.63 2,948.04 119,322.36 22.70
9200/710 2632 3321 3325 For record CC 2632 3321 3325 For record PY Fund 100 Ge Account # 7200/310 3323 For record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9200/730 9200/761 9200/710 9200/730 9200/761 9210 1114 9322 9326 1114 9326 1114 9326 1114 9326 1114 9326 1114 9326 1114 9326 1114 9326 1114 9326 1114 9326 1114 9326 1114 9326 1114 9326 1114 9326 1114 9326 1114 9326 1114 9326 1114 9326 1114	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Det service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year	9,016.74 2,948.04 104,000.00 19,137.72 37.04	67,703.10 401.38 8,830.11 186.63 2,948.04 119,322.36 22.70
9200/710 2632 3321 3325 Fo record CC 2632 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 900/761 9	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Det service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year	9,016.74 2,948.04 104,000.00 19,137.72 37.04	67,703.10 401.38 8,830.11 186.63 2,948.04 119,322.36 22.70
9200/710 2632 3321 3325 To record CC 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/710 3200/720 3200/761 3200/761 32210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 345 1114 345 1114 1114 1114 11	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment the fees, reversal of accrued interest, and transfer of prior year holing cash with fiscal agent to payments of refunded bonds escrow	9,016.74 2,948.04 104,000.00 19,137.72 37.04	67,703.10 401.38 8,830.11 186.63 2,948.04 2,948.04 119,322.36 22.70 3,829.70
3200/710 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 3200/710 3200/710 3200/761 32211 3326 11XX Fo record del aarnings, rela advance refua agent. Reconciliatic Beginning fur Plus:	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nnding cash with fiscal agent to payments of refunded bonds escrow	9,016.74 2,948.04 104,000.00 19,137.72 37.04	67,703.10 401.38 8,830.11 186.63 2,948.04 119,322.36 22.70 3,829.70
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record CY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720 3200/720 3200/730 3200/710 3200/710 3200/710 3200/710 3200/710 3200/710 3200/710 3200/720 3200/730 3200/710 3200/710 3200/710 3200/720 3200/730 3200/710 3200/710 3200/720 3200/710 3200/720 3200/730 3200/761 2210 1114 3322 3326 1114 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 326 326 326 326 326 326 32	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment the fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR)	9,016.74 2,948.04 104,000.00 19,137.72 37.04	67,703.10 401.38 8,830.11 186.63 2,948.04 119,322.36 22.70 3,829.70 10,275.22 119,322.36
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 9000/761 90000/761 90000/761 9000/761 9000/761 9000/761 900	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) ed bond proceeds	9,016.74 2,948.04 104,000.00 19,137.72 37.04	67,703.10 401.38 8,830.11 186.63 2,948.04 119,322.36 22.70 3,829.70 10,275.22 119,322.36
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record CY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 2200/710 3200/720 3200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refunance, rela advance, refunance, rela advance, refunance, rela advance, refunance, rela advance, refunance, refunance, rela advance, refunance, refunance, rela advance, refunance, rela advance, refunance, rela advance, refunance, rela advance, refunance, refunance	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment the fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR)	9,016.74 2,948.04 104,000.00 19,137.72 37.04	67,703.10 401.38 8,830.11 186.63 2,948.04 119,322.36 22.70 3,829.70 10,275.22 119,322.36
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/720 3000/710 3000/	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Det Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Det service, payments, MVLR withheld for debt service, investment teted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) d balance as provided in prior school year withheld terest (revenue on withheld MVLR) d bond proceeds n on refunded bonds I payments	9,016.74 2,948.04 104,000.00 19,137.72 37.04	67,703.10 401.38 8,830.11 186.63 2,948.04 119,322.36 22.70 3,829.70 10,275.22 119,322.36 22.70 - 104,000.00
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/720 3200/761 3200/710 3200/761 32210 1114 3322 3326 11XX To record del aarnings, rela advance refua 3326 11XX To record del aarnings, rela advance refua agent. Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde Premiun Less: Principa Interest	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS B&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment thed fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds I payments expenditure	9,016.74 2,948.04 104,000.00 19,137.72 37.04	186.63 2,948.04 119,322.36 22.70 3,829.70 10,275.22 119,322.36 22.70 104,000.00 19,137.72
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/761 9200/761 9210 1114 3322 3326 1114 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 326 1114 326 1114 327 1114 327 1114 327 1114 328 1114 328 1114 11	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Det Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Det service, payments, MVLR withheld for debt service, investment teted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) d balance as provided in prior school year withheld terest (revenue on withheld MVLR) d bond proceeds n on refunded bonds I payments	9,016.74 2,948.04 104,000.00 19,137.72 37.04	67,703.10 401.38 8,830.11 186.63 2,948.04 119,322.36 22.70 3,829.70 10,275.22 119,322.36 22.70 - 104,000.00
3200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 200/710 3200/720 3200/720 3200/730 3200/761 2210 1114 3322 3326 1114 3326 1114 3327 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 326 1114 327 320 1114 327 320 1114 327 328 1114 327 328 1114 327 328 1114 327 328 1114 329 1114 329 1114 329 1114 329 1114 329 1114 329 1114 329 1114 320 1114 320 1114 320 1114 320 1114 320 1114 320 1114 320 1114 320 1114 320 1114 320 1114 320 1114 1114 320 1114	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) d bond proceeds n on refunded bonds I payments expenditure di fees on bond interest above) ts to refunded bonds (admin and underwriter fees)	9,016.74 2,948.04 104,000.00 19,137.72 37.04	67,703.10 401.38 8,830.11 186.63 2,948.04 119,322.36 22.70 3,829.70 10,275.22 119,322.36 22.70 104,000.00 19,137.72
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 200/710 3200/720 3200/730 3200/761 2210 1114 3322 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 336 1114 3326 336 1114 3326 336 1114 3326 336 1114 3326 336 1114 3326 336 1114 3326 336 1114 3326 336 1114 3326 336 1114 3326 336 1114 3326 336 1114 3326 336 1114 3326 336 1114 3326 336 1114 3326 336 1114 3326 337 36 36 36 36 37 37 37 37 37 37 37 37 37 37 37 37 37	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and <u>meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) ad balance as provided in prior school year withheld terest (revenue on bond interest above) ts to refunded bonds (admin and underwriter fees) t on refunded bonds </u></u>	9,016.74 2,948.04 104,000.00 19,137.72 37.04	67,703.10 401.38 8,830.11 186.63 2,948.04 2,948.04 119,322.36 22.70 3,829.70 10,275.22 119,322.36 22.70 - 104,000.00 19,137.72

Walton County School District

Entries resul	ting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	y bond issues for the 2015-2016 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	Description		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 3322	Premium on Sale of Refunding Bonds CO&DS Withheld for SBE/COBI Bonds		-
	funding for the 2015-2016 fiscal year.		
	bt Service Advance Bond Refunding		
<u>Account #</u> 1114	Description 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 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advanced	refunding for the 2015-2016 fiscal year.		
	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	terest for the 2015-2016 fiscal year		
Year-end ent	ries:	Debit	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description	170 574 00	
11XX 1220	Cash Due from Other Agencies	173,574.29 1,879.04	
9200/730	Dues and Fees (Administrative expense)	203.80	
9200/730 9200/710	Interest		4 070 04
9200/730			1,879.04 173.201.09
9200/730 9200/710 2632 3321 3325	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS		1,879.04 173,201.09 577.00
9200/730 9200/710 2632 3321 3325	Interest Deferred Revenues - Unavailable CO&DS Distributed		173,201.09
9200/730 9200/710 2632 3321 3325	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS		173,201.09
9200/730 9200/710 2632 3321 3325 To record CO 2632 3321	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	203.80	173,201.09 577.00 17,239.62
9200/730 9200/710 2632 3321 3325 To record CO 2632 3321 3325	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	203.80	173,201.09 577.00
9200/730 9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	203.80	173,201.09 577.00 17,239.62
9200/730 9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund	203.80	173,201.09 577.00 17,239.62
9200/730 9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS & &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services	203.80	173,201.09 577.00 17,239.62
9200/730 9200/710 2632 3321 3325 To record CO 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration	203.80	173,201.09 577.00 17,239.62
9200/730 9200/710 2632 3321 3325 To record CO 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as	203.80	173,201.09 577.00 17,239.62 258.49
9200/730 9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in Al	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution.	203.80	173,201.09 577.00 17,239.62 258.49
9200/730 9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in Ar	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds	203.80	173,201.09 577.00 17,239.62 258.49
9200/730 9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in An Fund 210 De Account # 9200/710	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &BOS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal	203.80 17,498.11 4,237.95 96,000.00	173,201.09 577.00 17,239.62 258.49
9200/730 9200/730 9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in An Fund 210 De Account # 9200/710 9200/720	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS B&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest	203.80 17,498.11 4,237.95 96,000.00 8,688.02	173,201.09 577.00 17,239.62 258.49
9200/730 9200/730 9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in Ar Fund 210 De Account # 9200/710 9200/720 9200/730	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &BOS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal	203.80 17,498.11 4,237.95 96,000.00	173,201.09 577.00 17,239.62 258.49
9200/730 9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in Ar Fund 210 De Account # 9200/720 9200/720 9200/720 9200/761 2210	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	203.80 17,498.11 4,237.95 96,000.00 8,688.02 31.52	173,201.09 577.00 17,239.62 258.49
9200/730 9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in Ar Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	203.80 17,498.11 4,237.95 96,000.00 8,688.02 31.52	173,201.09 577.00 17,239.62 258.49 4,237.95
9200/730 9200/730 9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in Al Fund 210 De Account # 9200/710 9200/720 9200/761 9200/761 9210 1114 3322	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	203.80 17,498.11 4,237.95 96,000.00 8,688.02 31.52	173,201.09 577.00 17,239.62 258.49 4,237.95
9200/730 9200/730 9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in Ar Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	203.80 17,498.11 4,237.95 96,000.00 8,688.02 31.52	173,201.09 577.00 17,239.62 258.49 4,237.95 4,237.95
9200/730 9200/730 9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in Ar Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record det	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS %DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	203.80 17,498.11 4,237.95 96,000.00 8,688.02 31.52	173,201.09 577.00 17,239.62 258.49 4,237.95 4,237.95
9200/730 9200/730 9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in An Fund 210 De Account # 9200/710 9200/720 9200/730 9200/710 9000/710 9000/710 9000/710 9000/710 9000/710 9000/710 9000/710 9000/710 9000/710 9000/710 9000/710 9000/710 9000/710 9000/	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS %DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year	203.80 17,498.11 4,237.95 96,000.00 8,688.02 31.52	173,201.09 577.00 17,239.62 258.49 4,237.95 4,237.95
9200/730 9200/730 9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in An Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refur	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS %DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	203.80 17,498.11 4,237.95 96,000.00 8,688.02 31.52	173,201.09 577.00 17,239.62 258.49 4,237.95 4,237.95
9200/730 9200/730 9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in Ar Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 111X To record det earnings, rela advance refur agent.	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year htting cash with fiscal agent to payments of refunded bonds escrow	203.80 17,498.11 4,237.95 96,000.00 8,688.02 31.52	173,201.09 577.00 17,239.62 258.49 4,237.95 4,237.95
9200/730 9200/730 9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in An Fund 210 De Account # 9200/730 9200/761 2210 1114 3322 3326 320 320 320 320 320 320 320 320 320 320	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS %DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year	203.80 17,498.11 4,237.95 96,000.00 8,688.02 31.52	173,201.09 577.00 17,239.62 258.49 4,237.95 4,237.95 101,549.30 19.32 3,150.92
9200/730 9200/730 9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in Al Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refur agent. Reconciliatio Beginning fun Plus:	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow n of activity in fund 210, Debt Service	203.80 17,498.11 4,237.95 96,000.00 8,688.02 31.52	173,201.09 577.00 17,239.62 258.49 4,237.95 4,237.95 101,549.30 19.32 3,150.92 4,813.93
9200/730 9200/730 9200/710 2632 3321 3325 To record CO 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in Ar Fund 210 De Account # 9200/710 9200/720 9200/720 9200/761 2210 1114 3322 3326 1114 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 326 1114 326 1114 326 1114 326 1114 326 1114 326 1114 326 1114 326 1114 326 1114 114	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year hding cash with fiscal agent to payments of refunded bonds escrow withheld	203.80 17,498.11 4,237.95 96,000.00 8,688.02 31.52	173,201.09 577.00 17,239.62 258.49 4,237.95 4,237.95 101,549.30 19.32 3,150.92 4,813.93 101,549.30
9200/730 9200/730 9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in Ar Fund 210 De Account # 9200/710 9200/720 9200/761 9200/761 9210 1114 3322 3326 11XX To record det earnings, rela advance refur agent. Reconciliatio Beginning fun Plus: CO&DS Bond int	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow n of activity in fund 210, Debt Service	203.80 17,498.11 4,237.95 96,000.00 8,688.02 31.52	173,201.09 577.00 17,239.62 258.49 4,237.95 4,237.95 101,549.30 19.32 3,150.92 4,813.93 101,549.30
9200/730 9200/730 9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in Ar Fund 210 De <u>Account #</u> 9200/720 9200/720 9200/761 2210 1114 3322 3326 111XX To record det earnings, rela advance refur agent. Reconciliatio Beginning fun Plus: CO&DS Bond int Refunde Premium	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS (%DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration oounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year hding cash with fiscal agent to payments of refunded bonds escrow withheld erest (revenue on withheld MVLR)	203.80 17,498.11 4,237.95 96,000.00 8,688.02 31.52	173,201.09 577.00 17,239.62 258.49 4,237.95 101,549.30 19.32 3,150.92 4,813.93 101,549.30
9200/730 9200/730 9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in Ar Fund 210 De Account # 9200/730 9200/750	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash th service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow model cash with fiscal agent to payments of refunded bonds escrow withheld erest (revenue on withheld MVLR) d bond proceeds on orefunded bonds	203.80 17,498.11 4,237.95 96,000.00 8,688.02 31.52	173,201.09 577.00 17,239.62 258.49 4,237.95 4,237.95 101,549.30 19.32 3,150.92 4,813.93 101,549.30 19.32 - -
9200/730 9200/730 9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in Ar Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refur agent. Reconciliatio Beginning fun Plus: CO&DS Bond int Refunde Premium Less: Principal	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash th service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year hding cash with fiscal agent to payments of refunded bonds escrow withheld erest (revenue on withheld MVLR) d bond proceeds	203.80 17,498.11 4,237.95 96,000.00 8,688.02 31.52	173,201.09 577.00 17,239.62 258.49 4,237.95 4,237.95 101,549.30 19.32 3,150.92 4,813.93 101,549.30 19.32 - - - - - 96,000.00
9200/730 9200/730 9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in Ar Fund 210 De Account # 9200/710 9200/720 9200/720 9200/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refur agent. Reconciliatio Beginning fun Plus: CO&DS Bond int Refunde Premium Less: Principal Interest i Dues an	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow m of activity in fund 210, Debt Service: d balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds I payments expenditure d fees (fees on bond interest above)	203.80 17,498.11 4,237.95 96,000.00 8,688.02 31.52	173,201.09 577.00 17,239.62 258.49 4,237.95 4,237.95 101,549.30 19.32 3,150.92 4,813.93
9200/730 9200/730 9200/710 2632 3321 3325 To record CO 2632 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in Ar Fund 210 De Account # 9200/710 9200/720 9200/761 9200/710 9200/761 9200	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS BDS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld erest (revenue on withheld MVLR) d balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds Ipayments expenditure d fees (fees on bond interest above) ts to refunded bonds escrow agent	203.80 17,498.11 4,237.95 96,000.00 8,688.02 31.52	173,201.09 577.00 17,239.62 258.49 4,237.95 4,237.95 101,549.30 19.32 3,150.92 4,813.93 101,549.30 19.32 - - 96,000.00 8,688.02
9200/730 9200/730 9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in Ar Fund 210 De <u>Account #</u> 9200/720 9200/720 9200/761 2210 1114 3322 3326 111XX To record det earnings, rela advance refur agent. Reconciliation Beginning fun Plus: CO&DS Bond int Refunde Premium Less: Principal Interest Dues an Paymen Dues an	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow m of activity in fund 210, Debt Service: d balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds I payments expenditure d fees (fees on bond interest above)	203.80 17,498.11 4,237.95 96,000.00 8,688.02 31.52	173,201.09 577.00 17,239.62 258.49 4,237.95 4,237.95 101,549.30 19.32 3,150.92 4,813.93 101,549.30 19.32 - - 96,000.00 8,688.02

Washington County School District

Entries result	ing from bond issuance and refunding:	Debit	Credit
Fund 310 Cap	bital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/891	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money	/ bond issues for the 2015-2016 fiscal year.		
Fund 210 Deb	ot Service Current Bond Refunding		
Account #	Description		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) 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		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
No current refu	unding for the 2015-2016 fiscal year.		
	t Service Advance Bond Refunding		
Account <u>#</u> 1114	Description 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 3702	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	Accorded interest i ayable (officing i una Accidats)		-
No advanced i	refunding for the 2015-2016 fiscal year.		
	ot Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued int	erest for the 2015-2016 fiscal year		
Year-end entr	ies:	Debit	Credit
	Decoration		
Account <u>#</u> 11XX	Description Cash	97,154.26	
1220	Due from Other Agencies	877.43	
9200/730	Dues and Fees (Administrative expense)	95.17	
9200/710	Interest		
2632	Deferred Revenues - Unavailable CO&DS Distributed		877.43
3321 3325	Interest on Undistributed CO&DS		96,979.99 269.44
	ADS disbursements, investment earnings, and treasury fees.		
2632 3321	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	13,310.97	13,186.05
3325	Interest on Undistributed CO&DS		124.92
To record PY	Deferred Revenues - Unavailable, CO&DS disbursements, and		
Fund 100 Ger	neral Fund		
Account #	Description		
7200/310	Professional and Technical Services	1,978.95	
3323	CO&DS Withheld for Administration		1,978.95
	ounts withheld from MVLR for actual administration fees as		
	icle XII, Section 9, Subsection (d) of the Florida Constitution.		
und 210 Deb	ot Service, SBE/COBI Bonds		
Account #	Description		
9200/710 9200/720	Redemption of Principal Interest	27,000.00 4,949.14	
9200/720 9200/730	SBA Sinking Fund Administration Fees	4,949.14 9.59	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322 3326	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	-	30,887.73 5.88
11XX	Cash	-	1,065.12
	t service payments, MVLR withheld for debt service, investment		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	ed fees, reversal of accrued interest, and transfer of prior year		
advance refun	ding cash with fiscal agent to payments of refunded bonds escrow		
agent.			
	n of activity in fund 210, Debt Service:		
Reconciliatio	balance as provided in prior school year		2,693.20
			_,500.20
			30,887.73
Beginning fund Plus: CO&DS v			5.88
Beginning fund Plus: CO&DS v Bond inte	erest (revenue on withheld MVLR)		
Beginning fund Plus: CO&DS N Bond inte Refunded	erest (revenue on withheld MVLR) d bond proceeds		-
Beginning fund Plus: CO&DS N Bond inte Refunded	erest (revenue on withheld MVLR)		-
Beginning fund Plus: CO&DS v Bond inte Refunded Premium Less:	erest (revenue on withheld MVLR) d bond proceeds		- - 27,000.00
Beginning fund Plus: CO&DS N Bond inte Refunded Premium Less: Principal Interest e	erest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure		4,949.14
Beginning fund Plus: CO&DS v Bond inte Refunded Premium Less: Principal Interest e Dues and	erest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure d fees (fees on bond interest above)		- 27,000.00 4,949.14 9.59
Beginning fund Plus: CO&DS v Bond inte Refunded Premium Less: Principal Interest e Dues and Payments	erest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure d fees (fees on bond interest above) s to refunded bonds escrow agent		4,949.14
Beginning fund Plus: CO&DS v Bond inte Refunded Premium Less: Principal Interest e Dues and Payment: Dues and	erest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure d fees (fees on bond interest above) s to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees)		4,949.14
Beginning fund Plus: CO&DS v Bond inte Refunded Premium Less: Principal Interest e Dues and Payment: Dues and	erest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure d fees (fees on bond interest above) s to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees) on refunded bonds		4,949.14