School District Annual Financial Report CO&DS Entries For Fiscal Year 2016-2017 Alachua County School District

	Alachua 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 Dues and Fees (leguanes costs, underwriter's discount)	-	
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		-
No new mone	ey bond issues for the 2016-2017 fiscal year.		
Fund 210 De	ebt 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 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2006-A due from 1/1/2018		-
through 1/1/2	·		
ū			
	ebt Service Advance Bond Refunding		
Account # 1114	<u>Description</u> 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)		-
	A to refund callable portion of Series 2008-A due from 1/1/2018		
through 1/1/2			
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2016-2017 fiscal year		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	ipital Projects, CO&DS		
Account # 11XX	<u>Description</u> Cash	681,625.60	
1220	Due from Other Agencies	9,596.17	
9200/730	Dues and Fees (Administrative expense)	808.83	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		681,625.60
3325	Interest on Undistributed CO&DS		10,405.00
To record CC	0&DS disbursements, investment earnings, and treasury fees.		
2632	Deferred Revenues - Unavailable - Prior Year	7,068.76	
3321	CO&DS Distributed	,	-
3325	Interest on Undistributed CO&DS		7,068.76
To record PY	Deferred Revenues - Unavailable, CO&DS disbursements, and		
Fund 100 Ge	eneral Fund		
Account #	Description		
7200/310	Professional and Technical Services	15,942.78	
3323	CO&DS Withheld for Administration		15,942.78
	nounts withheld from MVLR for actual administration fees as		
provided in A	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
9200/710	Redemption of Principal	346,000.00	
9200/720	Interest	28,070.00	
9200/730	SBA Sinking Fund Administration Fees	115.24	
9200/761	Payments to Refunding Bond Escrow	-	
2210 111 <i>4</i>	Accrued Interest Payable Cash with Fiscal/Service Agents	-	
1114 3322	Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds		365,283.62
3322 3326	SBA Sinking Fund Earnings	_	365,283.62 99.68
11XX	Cash		8,801.94
	bt service payments, MVLR withheld for debt service, investment		3,001.04
	ated fees, reversal of accrued interest, and transfer of prior year		
•	nding cash with fiscal agent to payments of refunded bonds escrow		
agent.			
Pacanailiati	on of activity in fund 210. Dobt Somice:		
	on of activity in fund 210, Debt Service:		==
	nd balance as provided in prior school year		14,337.05
Plus:	withheld		365 393 63
	withheld terest (revenue on withheld MVLR)		365,283.62 99.68
	ed bond proceeds		99.00 -
	n on refunded bonds		-
Premiur			
Premiur Less:	I navmonts		346,000.00
	ii payments		28,070.00
Less: Principa Interest	expenditure		
Less: Principa Interest Dues ar	expenditure nd fees (fees on bond interest above)		115.24
Less: Principa Interest Dues ar Paymer	expenditure nd fees (fees on bond interest above) nts to refunded bonds escrow agent		115.24 -
Less: Principa Interest Dues ar Paymer Dues ar	expenditure and fees (fees on bond interest above) ats to refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees)		115.24 - -
Less: Principa Interest Dues ar Paymer Dues ar	expenditure and fees (fees on bond interest above) ats to refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees) at on refunded bonds	_	115.24 - - - 5,535.1

Baker 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	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 2016-2017 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		_
2210	Accrued Interest Payable (Sinking Fund Accruals)		_
	A to refund callable portion of Series 2006-A due from 1/1/2018		
through 1/1/2	·		
•			
	bt Service Advance Bond Refunding		
Account #	Description Cook with Figure / Continue A conto		
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)		-
Series 2017-A	A to refund callable portion of Series 2008-A due from 1/1/2018		
hrough 1/1/2	·		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash	-	
2210	Accrued Interest Payable	-	-
	nterest for the 2016-2017 fiscal year		
	·	-	
Year-end ent	ries:	<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	140,392.12	
1220	Due from Other Agencies	1,512.18	
9200/730	Dues and Fees (Administrative expense)	127.46	
9200/710	Interest	127.46	
9200/710 2632	Interest Deferred Revenues - Unavailable	127.46	-
9200/710 2632 3321	Interest Deferred Revenues - Unavailable CO&DS Distributed	127.46	
9200/710 2632 3321 3325	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS	127.46	
9200/710 2632 3321 3325	Interest Deferred Revenues - Unavailable CO&DS Distributed	127.46	
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. Deferred Revenues - Unavailable - Prior Year	127.46 1,113.90	
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		1,639.64
9200/710 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 Interest on Undistributed CO&DS		1,639.64
9200/710 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		1,639.64
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 &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and		1,639.64
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 &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and		1,639.64
2200/710 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 &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and the Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and the Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and the Interest on Undistributed CO&DS Description Professional and Technical Services		1,639.64 - 1,113.90
2200/710 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 treasury fees. Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and treasury fees.	1,113.90	1,639.64 - 1,113.90
2200/710 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 treasury fees. Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration fees as	1,113.90	1,639.64 - 1,113.90
2200/710 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 treasury fees. Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and treasury fees.	1,113.90	1,639.64 - 1,113.90
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	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 treasury fees. Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration fees as	1,113.90	1,639.64 - 1,113.90
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	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS & Distributed Services CO&DS Distributed Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Commercal Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as criticle XII, Section 9, Subsection (d) of the Florida Constitution.	1,113.90	140,392.12 1,639.64 - 1,113.90 2,512.29
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 #	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	1,113.90	1,639.64 - 1,113.90
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 Al Fund 210 De Account # 9200/710	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 the series of Unavailabl	1,113.90 2,512.29	1,639.64 - 1,113.90
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 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 Description Professional and Technical Services 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	1,113.90 2,512.29 24,000.00	1,639.64 - 1,113.90
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 Al 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 Description Professional and Technical Services 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	1,113.90 2,512.29 24,000.00 1,200.00	1,639.64 - 1,113.90
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To 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 &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	2,512.29 24,000.00 1,200.00 17.80	1,639.64 - 1,113.90
9200/710 2632 3321 3325 To record CC 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 9200/720 9200/730 9200/761 2210	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS & Distributed Interest on Undistributed CO&DS & Distributed Interest on 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 Inticle 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	2,512.29 24,000.00 1,200.00 17.80	1,639.64 - 1,113.90 2,512.29
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To 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 11114 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 oneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as onticle 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	2,512.29 24,000.00 1,200.00 17.80	1,639.64 - 1,113.90 2,512.29
9200/710 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 9200/730 9200/730 9200/761 2210 11114 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 oneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as orticle 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	2,512.29 24,000.00 1,200.00 17.80	1,639.64 - 1,113.90 2,512.29 - 24,581.59 6.66
2632 3321 3325 To 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 9200/731 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 oneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as ricle 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	2,512.29 24,000.00 1,200.00 17.80	1,639.64 - 1,113.90
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A 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 D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and oneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	2,512.29 24,000.00 1,200.00 17.80	1,639.64 - 1,113.90 2,512.29 - 24,581.59 6.66
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record det 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 treasury fees. Description Professional and Technical Services 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 of service payments, MVLR withheld for debt service, investment and ted fees, reversal of accrued interest, and transfer of prior year	2,512.29 24,000.00 1,200.00 17.80	1,639.64 - 1,113.90 2,512.29 - 24,581.59 6.66
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record det earnings, rela advance refui	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and oneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	2,512.29 24,000.00 1,200.00 17.80	1,639.64 - 1,113.90 2,512.29 - 24,581.59 6.66
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 9200/730 9200/730 9200/761 1114 3322 3326 11XX To record det parnings, rela padvance refure 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 operal Fund Description Professional and Technical Services CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as ricle 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 and one of the payments of refunded bonds escrow Accrued Interest Payable Cash with Fiscal agent to payments of refunded bonds escrow	2,512.29 24,000.00 1,200.00 17.80	1,639.64 - 1,113.90 2,512.29 - 24,581.59 6.66
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 9200/730 9200/730 9200/761 1114 3322 3326 11XX To record det parnings, rela padvance refure 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 treasury fees. Description Professional and Technical Services 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 of service payments, MVLR withheld for debt service, investment and ted fees, reversal of accrued interest, and transfer of prior year	2,512.29 24,000.00 1,200.00 17.80	1,639.64 - 1,113.90 2,512.29 - 24,581.59 6.66
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 9200/730 9200/730 9200/730 9200/761 2210 11114 3322 3326 11XX To record det earnings, rela advance refur advance refur adyance refur 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 operal Fund Description Professional and Technical Services CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as ricle 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 and one of the payments of refunded bonds escrow Accrued Interest Payable Cash with Fiscal agent to payments of refunded bonds escrow	2,512.29 24,000.00 1,200.00 17.80	1,639.64 - 1,113.90 2,512.29 24,581.59 6.65 629.56
9200/710 2632 3321 3325 To record CC 2632 3321 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 9200/730 9200/730 1114 3322 3326 11XX To record det earnings, rela advance refur 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 Description Professional and Technical Services 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 anding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: Interest Interest Interest Intere	2,512.29 24,000.00 1,200.00 17.80	1,639.64 - 1,113.90 2,512.29 24,581.59 6.66 629.56
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided 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 refur agent. Reconciliatic 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 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 of service payments, MVLR withheld for debt service, investment of defes, 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: India dalance as provided in prior school year withheld	2,512.29 24,000.00 1,200.00 17.80	1,639.64 1,113.90 2,512.29 24,581.59 6.66 629.56 24,581.59
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 2210 11114 3322 3326 11XX To record det earnings, rela advance refuraded in A Reconciliatic Beginning fur Plus: CO&DS Bond int	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 oneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as stricle 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 and fees, reversal of accrued interest, and transfer of prior year and fees, reversal of accrued interest, and transfer of prior year and gash with fiscal agent to payments of refunded bonds escrow Interest of activity in fund 210, Debt Service:	2,512.29 24,000.00 1,200.00 17.80	1,639.64 1,113.90 2,512.29 24,581.59 6.66 629.56 24,581.59 6.65
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refurated and the conciliation of the conciliati	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted 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 erest (revenue on withheld MVLR) and bond proceeds	2,512.29 24,000.00 1,200.00 17.80	1,639.64 1,113.90 2,512.29 24,581.59 6.66 629.56 24,581.59
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 # 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record det particular advance refure advance refure advance refure advance refure agent. Reconciliation Recondiguity Plus: CO&DS Bond int Refunde Premiun	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 oneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as stricle 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 and fees, reversal of accrued interest, and transfer of prior year and fees, reversal of accrued interest, and transfer of prior year and gash with fiscal agent to payments of refunded bonds escrow Interest of activity in fund 210, Debt Service:	2,512.29 24,000.00 1,200.00 17.80	1,639.64 1,113.90 2,512.29 24,581.59 6.66 629.56 24,581.59 6.65
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To 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 refur advance refur advance refur advance refur Beginning fur Plus: CO&DS Bond int Refunde Premiun 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 ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted 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 erest (revenue on withheld MVLR) and bond proceeds	2,512.29 24,000.00 1,200.00 17.80	1,639.64 - 1,113.90 2,512.29 24,581.59 6.65 629.56 24,581.59 6.65 -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To 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 det earnings, rela advance refunation and the conciliation of th	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 of service payments, MVLR withheld for debt service, investment atted 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 erest (revenue on withheld MVLR) and bond proceeds an on refunded bonds	2,512.29 24,000.00 1,200.00 17.80	1,639.64 1,113.90 2,512.29 24,581.59 6.66 629.56 24,581.59 6.65
9200/710 2632 3321 3325 To record CC 2632 3321 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 9200/730 9200/730 9200/730 Fund 1114 3322 3326 111XX To record det earnings, rela advance refur 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 DeS disbursements, investment 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. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment tied 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: did balance as provided in prior school year withheld erest (revenue on withheld MVLR) did bond proceeds on on refunded bonds	2,512.29 24,000.00 1,200.00 17.80	1,639.64 1,113.90 2,512.29 24,581.59 6.65 629.56 24,581.59 6.65
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record delearnings, relaadvance refuraded in A Reconciliatic Beginning fur Plus: CO&DS Bond int Refunded Premiun Less: Principa Interest Dues an Paymen	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 Fund Description Professional and Technical Services 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 Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year reding 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 erest (revenue on withheld MVLR) and bond proceeds on on refunded bonds Il payments expenditure did fees (fees on bond interest above) ts to refunded bonds escrow agent	2,512.29 24,000.00 1,200.00 17.80	1,639.64 1,113.90 1,113.90 2,512.29 24,581.59 6.69.56 24,581.59 6.65 - - 24,000.00 1,200.00
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 Ar Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 111XX To record det pearnings, related advance refure	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 Fund Description Professional and Technical Services 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 ted fees, reversal of accrued interest, and transfer of prior year reding cash with fiscal agent to payments of refunded bonds escrow Interest (revenue on withheld MVLR) Indibalance as provided in prior school year withheld Interest (revenue on withheld MVLR) Interest on refunded bonds (admin and underwriter fees)	2,512.29 24,000.00 1,200.00 17.80	1,639.64 1,113.90 1,113.90 2,512.29 24,581.59 6.69.56 24,581.59 6.65 - - 24,000.00 1,200.00
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am rorvided in A Fund 210 De Account # 2200/710 2200/720 2200/730 2200/761 2210 1114 3322 3326 111XX To record det 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 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 Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Interest 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 For of activity in fund 210, Debt Service: Indicate the debt of the service of prior year withheld detest (revenue on withheld MVLR) Interest (revenue on refunded bonds (admin and underwriter fees) Interest (revenued bonds (admin and underwriter fees)	2,512.29 24,000.00 1,200.00 17.80	1,639.64 1,113.90 1,113.90 2,512.29 24,581.59 6.69.56 24,581.59 6.65 - - 24,000.00 1,200.00

Bay County School District

	apital Projects, COBI Bonds	<u>Debit</u>	
Account #	Description		
11XX	<u>Description</u> Cash	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2016-2017 fiscal year.		
Fund 210 De	ebt 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		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2006-A due from 1/1/2018		
through 1/1/2	028		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2008-A due from 1/1/2018		
through 1/1/2	U20		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2016-2017 fiscal year		
Year-end en	tring	Dati:	OI''
		<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	253,878.48	
1220	Due from Other Agencies	8,862.55	
9200/730	Dues and Fees (Administrative expense)	747.00	
9200/710	Interest		
2632 3321	Deferred Revenues - Unavailable CO&DS Distributed		- 252 970 40
3321 3325	Interest on Undistributed CO&DS		253,878.48 9,609.55
	D&DS disbursements, investment earnings, and treasury fees.		9,009.55
	base dissursation, invocation carrings, and acadely loss.		
2632	Deferred Revenues - Unavailable - Prior Year	6,528.36	
2632	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	6,528.36	-
2632 3321 3325	CO&DS Distributed Interest on Undistributed CO&DS	6,528.36	- 6,528.36
2632 3321 3325	CO&DS Distributed	6,528.36	- 6,528.36
2632 3321 3325 To record PY	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	6,528.36	- 6,528.36
2632 3321 3325 To record PY Fund 100 Ge	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund	6,528.36	- 6,528.36
2632 3321 3325 To record PY Fund 100 Ge Account #	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description		6,528.36
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund	6,528.36 14,723.97	,
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services		,
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am	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		,
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 Deferred Revenues - Unavailable, CO&DS disbursements, and peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.		,
2632 3321 3325 To record PY Fund 100 Go Account # 7200/310 3323 To record am provided in A	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 Inticle XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds		- 6,528.36 14,723.97
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account #	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 Distribution MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Description	14,723.97	,
2632 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 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	14,723.97 656,000.00	,
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	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 uticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest	14,723.97	ŕ
2632 3321 3325 To 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	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	14,723.97 656,000.00 73,370.00	ŕ
2632 3321 3325 To 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	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 uticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	14,723.97 656,000.00 73,370.00	,
2632 3321 3325 To record PY Fund 100 Go Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/740 9200/720 9200/761 2210 11114	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	14,723.97 656,000.00 73,370.00	14,723.97
2632 3321 3325 To record PY Fund 100 Go Account # 7200/310 3323 To record am provided in A Fund 210 Do Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	14,723.97 656,000.00 73,370.00	14,723.97 14,723.97 712,995.55
2632 3321 3325 To 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 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 article 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	14,723.97 656,000.00 73,370.00	14,723.97 14,723.97 712,995.55 194.57
2632 3321 3325 To record PY Fund 100 Go Account # 7200/310 3323 To record am provided in A Fund 210 Do Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	14,723.97 656,000.00 73,370.00	14,723.97 14,723.97 712,995.55
2632 3321 3325 To 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 de	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 Inticle 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 Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption Rede	14,723.97 656,000.00 73,370.00	14,723.97 14,723.97 712,995.55 194.57
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 9200/761 92210 1114 3322 3326 11XX To record de earnings, rela	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as professional substitution fees as professional substitution fees as professional fees as professional fees for 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 Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption fees as professional administration fees as profession	14,723.97 656,000.00 73,370.00	14,723.97 14,723.97 712,995.55 194.57
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 9200/761 92210 1114 3322 3326 11XX To record de earnings, rela advance refu	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 Inticle 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 Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption Rede	14,723.97 656,000.00 73,370.00	14,723.97 14,723.97 712,995.55 194.57
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 9200/761 92210 1114 3322 3326 11XX To record de earnings, rela	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as professional substitution fees as professional substitution fees as professional fees as professional fees for 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 Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption fees as professional administration fees as profession	14,723.97 656,000.00 73,370.00	14,723.97 14,723.97 712,995.55 194.57
2632 3321 3325 To record PY Fund 100 Go 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 de earnings, rela advance refu agent.	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Brounts withheld from MVLR for actual administration fees as article 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 Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund 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 Redemption of Principal Interest SBA Sinking Fund Administration fees as a funding Bond Escrow Accrued Interest Accrued Interest SBA Sinking Fund Administration fees as a funding Bond Escrow Accrued Interest SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Earning SBA Sinking Fund Earning SBA Sinking Fund Earning SBA Sinking Fund Earning SBA Sinki	14,723.97 656,000.00 73,370.00	14,723.97 14,723.97 712,995.55 194.57
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 9200/730 9200/761 2210 11114 3322 3326 111XX To record de earnings, rela advance refu agent. Reconciliation	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Brounts withheld from MVLR for actual administration fees as article 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 Description Redemption of Principal Interest Redemption of Principal 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 Description Redemption of Principal Interest Redemption of Redemptio	14,723.97 656,000.00 73,370.00	14,723.97 14,723.97 712,995.55 194.57 16,404.81
2632 3321 3325 To record PY Fund 100 Go 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 de earnings, rela advance refu agent. Reconciliation Beginning fund	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Brounts withheld from MVLR for actual administration fees as article 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 Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund 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 Redemption of Principal Interest SBA Sinking Fund Administration fees as a funding Bond Escrow Accrued Interest Accrued Interest SBA Sinking Fund Administration fees as a funding Bond Escrow Accrued Interest SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Earning SBA Sinking Fund Earning SBA Sinking Fund Earning SBA Sinking Fund Earning SBA Sinki	14,723.97 656,000.00 73,370.00	14,723.97 14,723.97 712,995.55 194.57
2632 3321 3325 To record PY Fund 100 Go Account # 7200/310 3323 To record am provided in A Fund 210 Do Account # 9200/710 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fun Plus:	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 criticle 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 On of activity in fund 210, Debt Service: Indicated fees as the content of the content	14,723.97 656,000.00 73,370.00	14,723.97 - 712,995.55 194.57 16,404.81
2632 3321 3325 To 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 de earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as a period 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 CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Or SBE/COBI Bonds SBA Sinking Fund Earnings Cash 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 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	14,723.97 656,000.00 73,370.00	14,723.97 712,995.55 194.57 16,404.81 36,982.83 712,995.55
2632 3321 3325 To 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 33322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in	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 uticle 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 SBA Sinking Fund Earnings Cash Description Of activity in fund 210, Debt Service: The distribution of Principal Interest of prior year of activity in fund 210, Debt Service: The distribution of Principal Interest of the Principal Interest of Principal	14,723.97 656,000.00 73,370.00	14,723.97 - 712,995.55 194.57 16,404.81
2632 3321 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 33322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde	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 uticle 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 obt 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 Ton of activity in fund 210, Debt Service: In displaying the proceeds Withheld terest (revenue on withheld MVLR) Total Coad Subsurded In Prior School year Swithheld Terest (revenue on withheld MVLR) Total Coad Subsurded In Prior School year Swithheld Total Coad Subsurded In Prior School year Swithheld Total Coad Subsurded In Prior School year	14,723.97 656,000.00 73,370.00	14,723.97 712,995.55 194.57 16,404.81 36,982.83 712,995.55
2632 3321 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 33322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur	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 uticle 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 SBA Sinking Fund Earnings Cash Description Of activity in fund 210, Debt Service: The distribution of Principal Interest of prior year of activity in fund 210, Debt Service: The distribution of Principal Interest of the Principal Interest of Principal	14,723.97 656,000.00 73,370.00	14,723.97 712,995.55 194.57 16,404.81 36,982.83 712,995.55
2632 3321 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 311XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur Less:	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 Dounts withheld from MVLR for actual administration fees as article 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 Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest, and transfer of prior year and transfer of	14,723.97 656,000.00 73,370.00	14,723.97 712,995.55
2632 3321 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 11114 3322 3326 11XX To record de earnings, rela advance refu advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa	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 Reversional Services CO&DS Withheld for Administration fees as a criticle 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 and the fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Denote of activity in fund 210, Debt Service: In displayments on withheld MVLR) Set withheld Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 Companyments, MVLR withheld for debt service, investment and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow Denote Total Revenue on withheld MVLR) Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments of refunded bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments of refunded bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments of the Florida Constitution Payments Description Redemption of Principal Interest SBA Sinking Fund Administration Payments Description Redemption of Principal Interest SBA Sinking Fund Administration Payments Description Redemption of Prin	14,723.97 656,000.00 73,370.00	14,723.97 712,995.55
2632 3321 3325 To 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 de earnings, rela advance refu advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond in Refunder Premiur Less: Principa Interest	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 fees as a criticle 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 Dist service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Deferming of activity in fund 210, Debt Service: Indicated the payments of the debt service on withheld terest (revenue on withheld MVLR) Withheld terest (revenue on withheld MVLR) Description Redemption of Principal Interest, and transfer of prior year on or refunded bonds Description Redemption of Principal Interest, and transfer of prior year on or feunded bonds escrow	14,723.97 656,000.00 73,370.00	14,723.97 712,995.55
2632 3321 3325 To 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 de earnings, rela advance refu agent. Reconciliation Beginning fun Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues an	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 Reversional Services CO&DS Withheld for Administration fees as a criticle 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 and the fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Denote of activity in fund 210, Debt Service: In displayments on withheld MVLR) Set withheld Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 Companyments, MVLR withheld for debt service, investment and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow Denote Total Revenue on withheld MVLR) Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments of refunded bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments of refunded bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments of the Florida Constitution Payments Description Redemption of Principal Interest SBA Sinking Fund Administration Payments Description Redemption of Principal Interest SBA Sinking Fund Administration Payments Description Redemption of Prin	14,723.97 656,000.00 73,370.00	14,723.97 712,995.55
2632 3321 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 33322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymer	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 Industry withheld from MVLR for actual administration fees as stricle 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 of Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow Description Redemption of Principal Interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow Description Redemption of Principal Interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow Description Redemption of Principal Interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow Description Redemption of Principal Interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow Description Redemption of Principal Interest above (Principal Interest Revenue on Withheld MVLR) and balance as provided in prior school year interest (revenue on withheld MVLR) and balance as provided in prior school year interest (revenue on withheld MVLR) and balance as provided in prior school year interest Revenue on withheld MVLR) and balance as provided in prior school year interest Revenue on withheld MVLR) and prior school year interest Revenue on withheld MVLR) and prior school ye	14,723.97 656,000.00 73,370.00	14,723.97 712,995.55
2632 3321 3325 To record PY Fund 100 Get Account # 7200/310 3323 To record amprovided in A Fund 210 Det Account # 9200/710 9200/730 9200/761 2210 1114 33322 33326 11XX To record de earnings, related advance refue	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and general Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as unticle 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 bit service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow Denote activity in fund 210, Debt Service: and balance as provided in prior school year withheld terest (revenue on withheld MVLR) and bond proceeds and payments expenditure and fees (fees on bond interest above) and fees (fees on bond interest above) and fees (fees on bond interest above) and the payments of the payment of the p	14,723.97 656,000.00 73,370.00	14,723.97 712,995.55

Bradford County School District

Entries resu	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
9200/730 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 mon	ey bond issues for the 2016-2017 fiscal year.		
Fund 210 De	ebt 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		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-	A to refund callable portion of Series 2006-A due from 1/1/2018		
through 1/1/2	028		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
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)		-
	A to refund callable portion of Series 2008-A due from 1/1/2018		
through 1/1/2	026		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210 Na	Accrued Interest Payable		-
No accrued i	nterest for the 2016-2017 fiscal year		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	136,220.24	
1220	Due from Other Agencies	1,258.01	
9200/730	Dues and Fees (Administrative expense)	106.03	
9200/710 2632	Interest Deferred Revenues - Unavailable		_
3321	CO&DS Distributed		136,220.24
			130,220.24
	Interest on Undistributed CO&DS		1,364.04
3325	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees.		,
3325 To record CC	D&DS disbursements, investment earnings, and treasury fees.	026 67	,
3325 To record CC 2632		926.67	,
3325 To record CC 2632 3321 3325	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	926.67	,
3325 To record CC 2632 3321 3325	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	926.67	1,364.04
3325 To record CC 2632 3321 3325 To 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	926.67	1,364.04
3325 To record CC 2632 3321 3325 To 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	926.67	1,364.04
3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	926.67 2,090.01	1,364.04 926.67
3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year		1,364.04
3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year		1,364.04 926.67
3325 To record CC 2632 3321 3325 To record PY Fund 100 Gc Account # 7200/310 3323 To record arr provided in A	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year		1,364.04 926.67
3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year		1,364.04 926.67
3325 To record CC 2632 3321 3325 To record PY Fund 100 Gc Account # 7200/310 3323 To record arr provided in A Fund 210 De Account #	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	2,090.01	1,364.04 926.67
3325 To record CC 2632 3321 3325 To record PY Fund 100 Gc Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	2,090.01	1,364.04 926.67
3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	2,090.01 1,000.00 50.00	1,364.04 926.67
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	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	2,090.01	1,364.04 926.67
3325 To record CC 2632 3321 3325 To 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	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	2,090.01 1,000.00 50.00	1,364.04 926.67
3325 To record CC 2632 3321 3325 To 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	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	2,090.01 1,000.00 50.00	1,364.04 926.67 2,090.01
3325 To record CC 2632 3321 3325 To 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 11114 33322	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	2,090.01 1,000.00 50.00	1,364.04 926.67 2,090.01
3325 To record CC 2632 3321 3325 To record PY Fund 100 Gr Account # 7200/310 3323 To record am provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	2,090.01 1,000.00 50.00	1,364.04 - 926.67 2,090.01 - 1,023.75 0.28
3325 To record CC 2632 3321 3325 To 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 - 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 Dounts withheld from MVLR for actual administration fees as uricle 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	2,090.01 1,000.00 50.00	1,364.04 926.67 2,090.01
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 9200/730 9200/761 2210 11114 3322 3326 11XX To record de	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	2,090.01 1,000.00 50.00	1,364.04 - 926.67 2,090.01 - 1,023.75 0.28
3325 To record CC 2632 3321 3325 To 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 de earnings, rela	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	2,090.01 1,000.00 50.00	1,364.04 - 926.67 2,090.01 - 1,023.75 0.28
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 11114 3322 3326 11XX To record de earnings, rela advance refu	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 Distributed For Administration Distributed For Administration Distributed For MVLR for actual administration fees as Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration fees as Unavailable of Priority 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 Description Description Redemption of Principal Description Redemption of P	2,090.01 1,000.00 50.00	1,364.04 - 926.67 2,090.01 - 1,023.75 0.28
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 9200/761 2210 11114 3322 3326 11XX 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 Description Professional and Technical Services CO&DS Withheld for Administration Description Description Professional 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 CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description CO&DS Withheld for Gebt Service, investment Description Cowd Company Fund Earnings Cash Description CO&DS Withheld for Gebt Service, investment Description Cowd Cowd Cowd Cowd Cowd Cowd Cowd Cowd	2,090.01 1,000.00 50.00	1,364.04 926.67 2,090.01 1,023.75 0.28
3325 To record CC 2632 3321 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 11XX To record de earnings, rela advance refu agent. Reconciliation	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 Description Professional and Technical Services CO&DS Withheld for Administration 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 Description Description Description Redemption of Principal Des	2,090.01 1,000.00 50.00	1,364.04 926.67 2,090.01 1,023.75 0.28 26.71
3325 To record CC 2632 3321 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 11XX To record de earnings, rela advance refu agent. Reconciliation	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 Description Description Professional 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 CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description CO&DS Withheld for Gebt Service, investment Description Cowd Company Fund Earnings Cash Description CO&DS Withheld for Gebt Service, investment Description Cowd Cowd Cowd Cowd Cowd Cowd Cowd Cowd	2,090.01 1,000.00 50.00	1,364.04 - 926.67 2,090.01 - 1,023.75 0.28
3325 To record CC 2632 3321 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 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fun Plus:	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 Description Professional and Technical Services CO&DS Withheld for Administration 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 Description Description Description Redemption of Principal Des	2,090.01 1,000.00 50.00	1,364.04 926.67 2,090.01 1,023.75 0.28 26.71
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 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in	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 Description Professional and Technical Services CO&DS Withheld for Administration Description Professional and Technical Services CO&DS Withheld for Administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 Oracle View 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 Oracle View of the Florida Constitution. Description Oracle View of the Flor	2,090.01 1,000.00 50.00	1,364.04 926.67 2,090.01 1,023.75 0.28 26.71
3325 To record CC 2632 3321 3325 To 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 33322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde	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 Description Professional and Technical Services CO&DS Withheld for Administration Description Professional and Technical Services CO&DS Withheld for Administration fees as Inticle 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 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 Des	2,090.01 1,000.00 50.00	1,364.04 926.67 2,090.01 1,023.75 0.28 26.71 26.71
3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7700/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 33322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur	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 Description Professional and Technical Services CO&DS Withheld for Administration Description Professional and Technical Services CO&DS Withheld for Administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 Oracle View 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 Oracle View of the Florida Constitution. Description Oracle View of the Flor	2,090.01 1,000.00 50.00	1,364.04 926.67 2,090.01 1,023.75 0.28 26.71 26.71
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 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond in Refundd Premiur Less:	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 Description Professional and Technical Services CO&DS Withheld for Administration Description Description Professional and Technical Services CO&DS Withheld for Administration fees as Unitial Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 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 Description Description Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunded Bonds SBA Sinking Fund Earnings Cash Description Description Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunded Bonds SBA Sinking Fund Earnings Cash Description Description Description Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunded Bonds Description Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunded Bonds Description Descript	2,090.01 1,000.00 50.00	1,364.04 926.67 2,090.01 1,023.75 0.28 26.71 1,023.75 0.28
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 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa	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 Description Professional Services CO&DS Withheld for Administration Description Description Professional Administration fees as Unavailable, CO&DS disbursements, and 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 CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Fund Fund Fund Fund Fund Fund Fund Fun	2,090.01 1,000.00 50.00	1,364.04 926.67 2,090.01 1,023.75 0.28 26.71 1,023.75 0.28 -
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 # 9200/730 9200/730 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fun 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 Description Professional and Technical Services CO&DS Withheld for Administration Description Professional and Technical Services CO&DS Withheld for Administration Description Description Professional and Technical Services CO&DS Withheld for Administration fees as Unitial Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 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 Description Description Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunded Bonds SBA Sinking Fund Earnings Cash Description Description Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunded Bonds SBA Sinking Fund Earnings Cash Description Description Description Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunded Bonds Description Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunded Bonds Description Descript	2,090.01 1,000.00 50.00	1,364.04 926.67 2,090.01 1,023.75 0.28 26.71 1,023.75 0.28
3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 77200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, 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 Description Professional and Technical Services CO&DS Withheld for Administration Description Professional withheld from MVLR for actual administration fees as Inticle 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 Dist service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow 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 Distribution of the Principal Interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow Description Descripti	2,090.01 1,000.00 50.00	1,364.04 926.67 2,090.01 1,023.75 0.28 26.71 1,023.75 0.28 - 1,000.00 50.00
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 2210 11114 33322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatie 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 Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle 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 Payable Cash with Fiscal Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Find Find Find Find Find Find Find Fin	2,090.01 1,000.00 50.00	1,364.04 926.67 2,090.01 1,023.75 0.28 26.71 1,023.75 0.28 - 1,000.00 50.00
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 2210 11114 33322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatie 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 Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as unticle 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 atted 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: In distribution on the payments of refunded bonds escrow On of activity in fund 210, Debt Service: In distribution on refunded bonds In payments expenditure In payments expenditure In payments expenditure fees on bond interest above) Into the funded bonds escrow agent Into fees on refunded bonds (admin and underwriter fees) Into on refunded bonds	2,090.01 1,000.00 50.00	1,364.04 926.67 2,090.01 1,023.75 0.28 26.71 1,023.75 0.28 - 1,000.00 50.00

Brevard County School District

Entries resu		_	_
	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	
3711 3791	Premium on Sale of Bonds		-
	ey bond issues for the 2016-2017 fiscal year.		
	ebt Service Current Bond Refunding		
Account #	<u>Description</u>	404 000 04	
9299/790 9200/730	Miscellaneous - Principal/Interest- Current Refunding	421,029.81 945.22	
9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	1,095.12	
9299/892	Discounts on Refunding Bonds	1,000.12	
3715	Sale of Refunding Bonds		362,000.00
3792	Premium on Sale of Refunding Bonds		54,828.32
2210	Accrued Interest Payable (Sinking Fund Accruals)		6,241.83
Series 2017-	A to refund callable portion of Series 2006-A due from 1/1/2018		
through 1/1/2	028		
Fund 210 De	ebt 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)		-
	A to refund callable portion of Series 2008-A due from 1/1/2018		
through 1/1/2	U26		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2016-2017 fiscal year		
Year-end en	tries:	Debit	Credit
		<u> Dobit</u>	<u> Or Guit</u>
Fund 360 Ca	pital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	1,908,756.53	
1220 9200/730	Due from Other Agencies	24,366.33	
	Dues and Fees (Administrative expense)	2,053.76	
	Interest		
9200/710	Interest Deferred Revenues - Unavailable		-
9200/710 2632	Interest Deferred Revenues - Unavailable CO&DS Distributed		- 1,908.756.53
9200/710 2632 3321	Deferred Revenues - Unavailable		- 1,908,756.53 26,420.09
9200/710 2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed		
9200/710 2632 3321 3325 To record CC	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.		
9200/710 2632 3321 3325 To record CC	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	17,948.80	
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		26,420.09
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 Interest on Undistributed CO&DS		
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		26,420.09
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 D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and		26,420.09
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 D&DS disbursements, investment 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		26,420.09
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 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 Peneral Fund Description Professional and Technical Services		26,420.09 - 17,948.80
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 D&DS disbursements, investment 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	17,948.80	26,420.09
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record arr	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment 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 Injury Services and Injur	17,948.80	26,420.09 - 17,948.80
9200/710 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	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment 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 Inounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	17,948.80	26,420.09 - 17,948.80
9200/710 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	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment 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 Injury Services and Injur	17,948.80	26,420.09 - 17,948.80
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am 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 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.	17,948.80	26,420.09 - 17,948.80
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided 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 Percental Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal	17,948.80 40,481.46 619,000.00	26,420.09 - 17,948.80
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided 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 Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest	17,948.80 40,481.46 619,000.00 145,530.00	26,420.09 - 17,948.80
9200/710 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	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Perferred Revenues - Unavailable - Prior Year CO&DS disbursements, and Perferred Revenues - Unavailable - Prior Year CO&DS disbursements, and Perferred Revenues - Unavailable - Prior Year CO&DS disbursements, and Perferred Revenues - Unavailable - Prior Year CO&DS disbursements, and Perferred Revenues - Unavailable - Prior Year CO&DS disbursements, and Perferred Revenues - Unavailable - Prior Year CO&DS disbursements, and treasury fees.	17,948.80 40,481.46 619,000.00	26,420.09 - 17,948.80
9200/710 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	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Perferred Revenues - Unavailable - Prior Year CO&DS disbursements, and Perferred Revenues - Unavailable - Prior Year CO&DS disbursements, and Perferred Revenues - Unavailable, CO&DS d	17,948.80 40,481.46 619,000.00 145,530.00	26,420.09 - 17,948.80
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am 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 Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	17,948.80 40,481.46 619,000.00 145,530.00	26,420.09 - 17,948.80
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment 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 Dounts 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	17,948.80 40,481.46 619,000.00 145,530.00	26,420.09 - 17,948.80 40,481.46
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 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 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	17,948.80 40,481.46 619,000.00 145,530.00	26,420.09 - 17,948.80
9200/710 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	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment 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 Dounts 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	17,948.80 40,481.46 619,000.00 145,530.00	26,420.09 - 17,948.80 40,481.46
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 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 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	17,948.80 40,481.46 619,000.00 145,530.00	26,420.09 - 17,948.80 40,481.46 - 749,526.01 204.54
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To 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 Description Professional and Technical Services CO&DS Withheld for Administration Professional 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	17,948.80 40,481.46 619,000.00 145,530.00	26,420.09 - 17,948.80 40,481.46 - 749,526.01 204.54
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de 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 Description Professional and Technical Services CO&DS Withheld for Administration Dounts 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 Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash	17,948.80 40,481.46 619,000.00 145,530.00	26,420.09 - 17,948.80 40,481.46 - 749,526.01 204.54
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela 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 Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as Pricle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 Redemption of Principal Interest 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 Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	17,948.80 40,481.46 619,000.00 145,530.00	26,420.09 - 17,948.80 40,481.46 - 749,526.01 204.54
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record delearnings, relaadvance refuagent.	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment 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 Dounts 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 Reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow	17,948.80 40,481.46 619,000.00 145,530.00	26,420.09 - 17,948.80 40,481.46 - 749,526.01 204.54
9200/710 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 9200/730 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, 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 Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest CO&DS Withheld For SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest CO&DS Withheld For SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest CO&DS Withheld For SBE/COBI Bonds SBA Sinking Fund Earnings Coash Description Redemption Of Principal Interest Coash Description Redemption Of Principal Inte	17,948.80 40,481.46 619,000.00 145,530.00	26,420.09 - 17,948.80 40,481.46 - 749,526.01 204.54
9200/710 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 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatie 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 Description Professional and Technical Services CO&DS Withheld for Administration Dounts 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 Reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow	17,948.80 40,481.46 619,000.00 145,530.00	26,420.09 - 17,948.80 40,481.46 - 749,526.01 204.54
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, 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 Description Professional and Technical Services CO&DS Withheld for Administration Professional 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 CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Reference Agents CO&DS Withheld for Gebt service, investment atted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow Denoted activity in fund 210, Debt Service: The dealers of the service of the service of the service of the payments of refunded bonds escrow The of activity in fund 210, Debt Service: The dealers of the service of the service of the payments of refunded bonds escrow The of activity in fund 210, Debt Service: The dealers of the service of the payments of refunded bonds escrow The of activity in fund 210, Debt Service: The dealers of the service of the service of the payments of refunded bonds escrow	17,948.80 40,481.46 619,000.00 145,530.00	26,420.09 17,948.80 40,481.46 40,481.46 749,526.01 204.54 15,035.90
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, relaadvance refu 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 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. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest CO&DS Withheld Fund Comption Redemption Red	17,948.80 40,481.46 619,000.00 145,530.00	26,420.09 - 17,948.80 40,481.46 40,481.46 749,526.01 204.54 15,035.90 73,076.69 749,526.01
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/720 9200/730 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond in	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment 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 Dounts withheld from MVLR for actual administration fees as ricle 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 Den of activity in fund 210, Debt Service: Individual cash on withheld MVLR)	17,948.80 40,481.46 619,000.00 145,530.00	26,420.09 - 17,948.80 40,481.46 40,481.46 749,526.01 204.54 73,076.69 749,526.01 204.54
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/720 9200/730 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in 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 Description Professional and Technical Services CO&DS Withheld for Administration Dounts 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 Redemption of Principal Interest 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 Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal Agents CO&DS Withheld for Gebt service, investment atted fees, reversal of accrued interest, and transfer of prior year Inding Cash with fiscal agent to payments of refunded bonds escrow Description Redemption of Principal Interest Payable Company Interest Payable Cash Withheld In	17,948.80 40,481.46 619,000.00 145,530.00	26,420.09 17,948.80 40,481.46 40,481.46 749,526.01 204.54 15,035.90 73,076.69 749,526.01 204.54 362,000.00
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning 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 Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as ricle 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 Den of activity in fund 210, Debt Service: Individual cash on withheld MVLR)	17,948.80 40,481.46 619,000.00 145,530.00	26,420.09 - 17,948.80 40,481.46 40,481.46 749,526.01 204.54 73,076.69 749,526.01 204.54
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond in 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 Description Professional and Technical Services CO&DS Withheld for Administration Description 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 anding cash with fiscal agent to payments of refunded bonds escrow Den of activity in fund 210, Debt Service: In displaying the description on refunded bonds In withheld terest (revenue on withheld MVLR) and bond proceeds In on refunded bonds	17,948.80 40,481.46 619,000.00 145,530.00	26,420.09 17,948.80 40,481.46 40,481.46 749,526.01 204.54 15,035.90 73,076.69 749,526.01 204.54 362,000.00 54,828.32
9200/710 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 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond in 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 Description Professional services CO&DS Withheld for 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 Descriptice payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Description fund 210, Debt Service: and balance as provided in prior school year withheld terest (revenue on withheld MVLR) and bond proceeds on on refunded bonds If payments	17,948.80 40,481.46 619,000.00 145,530.00	26,420.09 17,948.80 40,481.46 40,481.46 749,526.01 204.54 15,035.90 73,076.69 749,526.01 204.54 362,000.00 54,828.32 619,000.00
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/720 9200/730 9200/730 9200/730 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 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 Description Professional and Technical Services CO&DS Withheld for Administration Description 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 anding cash with fiscal agent to payments of refunded bonds escrow Den of activity in fund 210, Debt Service: In displaying the description on refunded bonds In withheld terest (revenue on withheld MVLR) and bond proceeds In on refunded bonds	17,948.80 40,481.46 619,000.00 145,530.00	26,420.09 17,948.80 40,481.46 40,481.46 749,526.01 204.54 15,035.90 73,076.69 749,526.01 204.54 362,000.00 54,828.32
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliative Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymer	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment 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 Brounts withheld from MVLR for actual administration fees as CO&DS Withheld for Bervice, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 for SBE/CO	17,948.80 40,481.46 619,000.00 145,530.00	26,420.09 17,948.80 40,481.46 40,481.46 749,526.01 204.54 15,035.90 73,076.69 749,526.01 204.54 362,000.00 54,828.32 619,000.00 145,530.00 236.45 421,029.81
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/720 9200/730 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, 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 CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment 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 Inounts 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 anding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: In displayments In payments In payment	17,948.80 40,481.46 619,000.00 145,530.00	749,526.01 204.54 362,000.00 54,828.32 619,000.00 236.45
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/720 9200/730 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, 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 CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment 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 Description Professional and Technical Services CO&DS Withheld for Administration Description Professional and Technical Services CO&DS Withheld for Administration fees as Inticle 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 Reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow Denor of activity in fund 210, Debt Service: Indicated balance as provided in prior school year Denor of activity in fund 210, Debt Service: Indicated bonds withheld MVLR) Description Des	17,948.80 40,481.46 619,000.00 145,530.00	26,420.09 17,948.80 40,481.46 40,481.46 749,526.01 204.54 15,035.90 73,076.69 749,526.01 204.54 362,000.00 54,828.32 619,000.00 145,530.00 236.45 421,029.81

School District Annual Financial Report CO&DS Entries For Fiscal Year 2016-2017 Broward County School District

Entries resu			
Litties resu	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	<u>Description</u>		
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		_
	ey bond issues for the 2016-2017 fiscal year.		
	ebt Service Current Bond Refunding		
Account # 9299/790	<u>Description</u> Miscellaneous - Principal/Interest- Current Refunding	140,799.97	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	315.94	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	366.05	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		121,000.00
3792	Premium on Sale of Refunding Bonds		18,375.65
2210	Accrued Interest Payable (Sinking Fund Accruals)		2,106.31
	A to refund callable portion of Series 2006-A due from 1/1/2018		
through 1/1/2	028		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	3,767,723.12	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	8,451.10	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	9,098.42	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	3,234,000.00
3715 3792	Premium on Sale of Refunding Bonds		493,403.15
2210	Accrued Interest Payable (Sinking Fund Accruals)		57,869.49
	A to refund callable portion of Series 2008-A due from 1/1/2018		27,000.40
hrough 1/1/2	·		
•	ebt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash		
2210	Accrued Interest Payable	-	_
	nterest for the 2016-2017 fiscal year		
	, , , , , , , , , , , , , , , ,		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	6,120,797.06	
1220	Due from Other Agencies	101,926.44	
9200/730	Dues and Fees (Administrative expense)	8,591.06	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
2004			0.400.707.00
	CO&DS Distributed		6,120,797.06
3325	Interest on Undistributed CO&DS		6,120,797.06 110,517.50
3325			
3325 To record CO	Interest on Undistributed CO&DS	75,081.35	
3325 To record CC 2632 3321	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	75,081.35	110,517.50
3325 To 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 Interest on Undistributed CO&DS	75,081.35	110,517.50
3325 To 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	75,081.35	110,517.50
3325 To record CC 2632 3321 3325 To record PY	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 O Deferred Revenues - Unavailable, CO&DS disbursements, and	75,081.35	110,517.50
3325 To record CC 2632 3321 3325 To record P\ Fund 100 Ge	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 O Deferred Revenues - Unavailable, CO&DS disbursements, and	75,081.35	110,517.50
3325 To record CC 2632 3321 3325 To record PY Fund 100 Go Account # 7200/310	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 Operered Revenues - Unavailable, CO&DS disbursements, and the eneral Fund Description Professional and Technical Services	75,081.35 169,337.40	110,517.50 - 75,081.35
3325 To record CC 2632 3321 3325 To record PY Fund 100 Go Account # 7200/310 3323	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 O Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration		110,517.50
3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record an	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year		110,517.50 - 75,081.35
3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record an	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 O Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration		110,517.50 - 75,081.35
3325 To record CC 2632 3321 3325 To record PY Fund 100 Gc Account # 7200/310 3323 To record arr provided in A	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year		110,517.50 - 75,081.35
3325 To record CC 2632 3321 3325 To record PY Fund 100 Gr Account # 7200/310 3323 To record am provided in A	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year		110,517.50 - 75,081.35
3325 To record CC 2632 3321 3325 To record PY Fund 100 Gc Account # 7200/310 3323 To record arr 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		110,517.50 - 75,081.35
3325 To record CC 2632 3321 3325 To record P\ Fund 100 Gr Account # 27200/310 3323 To record am provided in A Fund 210 De Account # 29200/710 29200/720	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	169,337.40 4,232,000.00 874,211.25	110,517.50 - 75,081.35
3325 To record CC 2632 3321 3325 To record PY Fund 100 Gr Account # 7200/310 3323 To record an orovided 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	169,337.40 4,232,000.00	110,517.50 - 75,081.35
3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	169,337.40 4,232,000.00 874,211.25	110,517.50 - 75,081.35
3325 To record CC 2632 3321 3325 To record PY Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	169,337.40 4,232,000.00 874,211.25	110,517.50 - 75,081.35
3325 To record CC 2632 3321 3325 To record PY Fund 100 Gr Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	169,337.40 4,232,000.00 874,211.25	110,517.50 - 75,081.35 169,337.40
3325 To record CC 2632 3321 3325 To record PY Fund 100 Gr 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 11114 33322	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	169,337.40 4,232,000.00 874,211.25	110,517.50 - 75,081.35 169,337.40 - 4,999,025.54
3325 To record CC 2632 3321 3325 To record PY Fund 100 Gr 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	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	169,337.40 4,232,000.00 874,211.25	110,517.50 - 75,081.35 169,337.40 - 4,999,025.54 1,364.17
3325 To record CC 2632 3321 3325 To record PY Fund 100 Gr 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 11114 3322 3326 11XX	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	169,337.40 4,232,000.00 874,211.25	110,517.50 - 75,081.35 169,337.40 - 4,999,025.54
3325 To record CC 2632 3321 3325 To record PN Fund 100 Gr Account # 7200/310 3323 To record amprovided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	169,337.40 4,232,000.00 874,211.25	110,517.50 - 75,081.35 169,337.40 - 4,999,025.54 1,364.17
3325 To record CC 2632 3321 3325 To record PY Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reli	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	169,337.40 4,232,000.00 874,211.25	110,517.50 - 75,081.35 169,337.40 - 4,999,025.54 1,364.17
3325 To record CC 2632 3321 3325 To record PY Fund 100 Gr Account # 7200/310 3323 To record an orovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	169,337.40 4,232,000.00 874,211.25	110,517.50 - 75,081.35 169,337.40 - 4,999,025.54 1,364.17
3325 To record CC 2632 3321 3325 To record PY Fund 100 Gr Account # 7200/310 3323 To record an 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 adent.	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	169,337.40 4,232,000.00 874,211.25	110,517.50 - 75,081.35 169,337.40 - 4,999,025.54 1,364.17
3325 To record CC 2632 3321 3325 To record PY Fund 100 Gr Account # 7200/310 3323 To record an 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 adent.	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	169,337.40 4,232,000.00 874,211.25	110,517.50 - 75,081.35 169,337.40 - 4,999,025.54 1,364.17
3325 To record CC 2632 3321 3325 To record PY Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuadent. Reconciliation Beginning fund	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	169,337.40 4,232,000.00 874,211.25	110,517.50 - 75,081.35 169,337.40 - 4,999,025.54 1,364.17
2632 3321 3325 To record PY Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu advance refu agent. Reconciliation Beginning fur Plus:	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	169,337.40 4,232,000.00 874,211.25	110,517.50 - 75,081.35 169,337.40 - 4,999,025.54 1,364.17 107,398.58
3325 To record CC 2632 3321 3325 To record PN Fund 100 Gr Account # 77200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuadent. Reconciliation Beginning fur Plus: CO&DS	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	169,337.40 4,232,000.00 874,211.25	110,517.50 - 75,081.35 169,337.40 - 4,999,025.54 1,364.17 107,398.58 440,796.23 4,999,025.54
3325 To record CC 2632 3321 3325 To record PY Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuadvance refuadrance refuadent. Reconciliation Beginning fur Plus: CO&DS Bond in	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	169,337.40 4,232,000.00 874,211.25	110,517.50 - 75,081.35 169,337.40 - 4,999,025.54 1,364.17 107,398.58 440,796.23 4,999,025.54 1,364.17
3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 33322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Plus: CO&DS Bond in Refund	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	169,337.40 4,232,000.00 874,211.25	110,517.50 - 75,081.35 169,337.40 169,337.40 4,999,025.54 1,364.17 107,398.58 440,796.23 4,999,025.54 1,364.17 3,355,000.00
3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 33322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refunde Premiur	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	169,337.40 4,232,000.00 874,211.25	110,517.50 - 75,081.35 169,337.40 - 4,999,025.54 1,364.17 107,398.58 440,796.23 4,999,025.54 1,364.17
3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 3322 33326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refund Premiur Less:	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	169,337.40 4,232,000.00 874,211.25	110,517.50 - 75,081.35 169,337.40 169,337.40 4,999,025.54 1,364.17 107,398.58 440,796.23 4,999,025.54 1,364.17 3,355,000.00 511,778.80
3325 To record CC 2632 3321 3325 To record PY Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refundd Premiur Less: Principa	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	169,337.40 4,232,000.00 874,211.25	110,517.50 - 75,081.35 169,337.40 169,337.40 4,999,025.54 1,364.17 107,398.58 440,796.23 4,999,025.54 1,364.17 3,355,000.00 511,778.80 4,232,000.00
3325 To record CC 2632 3321 3325 To record PN Fund 100 Gr Account # 77200/310 3323 To record arr provided in A Fund 210 Dr Account # 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladadvance refuadrance refu	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	169,337.40 4,232,000.00 874,211.25	110,517.50 - 75,081.35 169,337.40 169,337.40 4,999,025.54 1,364.17 107,398.58 440,796.23 4,999,025.54 1,364.17 3,355,000.00 511,778.80
3325 To record CC 2632 3321 3325 To record PN Fund 100 Gr Account # 77200/310 3323 To record arr provided in A Fund 210 Dr Account # 9200/720 9200/730 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refund Premiur Less: Principa Interest Dues au	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	169,337.40 4,232,000.00 874,211.25	110,517.50 - 75,081.35 169,337.40 169,337.40 4,999,025.54 1,364.17 107,398.58 4,999,025.54 1,364.17 3,355,000.00 511,778.80 4,232,000.00 874,211.25
3325 To record CC 2632 3321 3325 To record PY Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/730 9200/761 2210 11114 33322 3326 11XX To record de earnings, reladavance refuade advance refuade advance refuade advance refuade advance refuade account # Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues an Paymer	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	169,337.40 4,232,000.00 874,211.25	110,517.50 - 75,081.35 169,337.40 169,337.40 4,999,025.54 1,364.17 107,398.58 440,796.23 4,999,025.54 1,364.17 3,355,000.00 511,778.80 4,232,000.00 874,211.25 1,577.04
3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 33322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues an Paymer Dues an	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	169,337.40 4,232,000.00 874,211.25	110,517.50 - 75,081.35 169,337.40 169,337.40 4,999,025.54 1,364.17 107,398.58 440,796.23 4,999,025.54 1,364.17 3,355,000.00 511,778.80 4,232,000.00 874,211.25 1,577.04 140,799.97

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 2016-2017 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		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2006-A due from 1/1/2018		
through 1/1/2	028		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	<u>Description</u>		
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)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210 Series 2017-	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 201 <i>7-7</i> through 1/1/2	A to refund callable portion of Series 2008-A due from 1/1/2018		
•			
	ebt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash		
2210	Accrued Interest Payable	-	_
	nterest for the 2016-2017 fiscal year		
	· · · · · · · · · · · · · · · · · · ·		
Year-end en		<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash Production Other Association	64,484.01	
1220 9200/730	Due from Other Agencies Dues and Fees (Administrative expense)	591.07 49.82	
9200/730	Interest	43.02	
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		64,484.01
	1		04000
3325	Interest on Undistributed CO&DS		640.89
3325	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees.		640.89
3325 To record CC 2632	O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	436.25	640.89
3325 To record CC 2632 3321	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	436.25	-
3325 To record CC 2632 3321 3325	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	436.25	-
3325 To record CC 2632 3321 3325 To 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	436.25	-
3325 To record CC 2632 3321 3325 To 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	436.25	-
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		-
3325 To record CC 2632 3321 3325 To 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	436.25 981.99	- 436.25
3325 To record CC 2632 3321 3325 To 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 teneral Fund Description Professional and Technical Services		- 436.25
3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To 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 the series of the series		- 436.25
3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am 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 injuries as		- 436.25
3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am 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 foounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.		- 436.25
3325 To record CC 2632 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 - 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 Dounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Description Redemption Principal		- 436.25
3325 To record 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	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 Dounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Description Redemption of Principal Interest		- 436.25
3325 To record 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	Description Pest Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees		- 436.25
3325 To record 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 - 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 Dounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Description Redemption of Principal Interest		- 436.25
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 - 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 Diounts 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		640.89 - 436.25 981.99
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3325 To record CC 2632 3321 3325 To 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	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 Sounts 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 SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings		- 436.25
3325 To record CC 2632 3321 3325 To 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 11114 3322 3326 11XX	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 Counts withheld from MVLR for actual administration fees as Particle 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		- 436.25
3325 To record CC 2632 3321 3325 To 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	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 Dounts 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 SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment		- 436.25
3325 To record CC 2632 3321 3325 To 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 parnings, rela	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 Counts withheld from MVLR for actual administration fees as Particle 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		- 436.25
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3325 To record CC 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 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation 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 Description Professional and Technical Services CO&DS Withheld for Administration Description Professional and Technical Services CO&DS Withheld for Administration Description Professional and Technical Services CO&DS Withheld for 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 Of Service Payments, MVLR withheld for debt service, investment and the fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Description Of activity in fund 210, Debt Service: The description of activity in fund 210, Debt Service: The description of activity in fund 210, Debt Service: The description of activity in fund 210, Debt Service: The description of activity in fund 210, Debt Service: The description of activity in fund 210, Debt Service: The description of activity in fund 210, Debt Service: The description of activity in fund 210, Debt Service: The description of activity in fund 210, Debt Service: The description of activity in fund 210, Debt Service: The description of activity in fund 210, Debt Service: The description of activity in fund 210, Debt Service: The description of activity in fund 210, Debt Service: The description of activity in fund 210, Debt Service: The description of activity in fund 210, Debt Service: The description of activity in fund 210, Debt Service: The description of activity in fund 210, Debt Service: The description of activity in fund 210, Debt Service: The description of activity in fund 210, Debt Service: The description of activity in fund 210, Debt Service: T		- 436.25
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3325 To record 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 2000/720 2000/730 2000/761 2210 11114 3322 3326 11XX To record del parnings, 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 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 Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Earning Cash Descript		- 436.25

Entries resu	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	<u>Description</u>		
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 2016-2017 fiscal year.		
Fund 210 De	ebt 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		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-	A to refund callable portion of Series 2006-A due from 1/1/2018		
through 1/1/2	028		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
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)		-
	A to refund callable portion of Series 2008-A due from 1/1/2018		
through 1/1/2	026		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued ii	nterest for the 2016-2017 fiscal year		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	ipital Projects, CO&DS		
Account #	Description		
11XX	Cash	177,003.37	
1220	Due from Other Agencies	6,201.09	
9200/730	Dues and Fees (Administrative expense)	522.67	
9200/710 2632	Interest Deferred Revenues - Unavailable		
2032 3321	CO&DS Distributed		177,003.37
3325	Interest on Undistributed CO&DS		6,723.76
To record CC	0&DS disbursements, investment earnings, and treasury fees.		
	B (1B		
	Deferred Revenues - Unavailable - Prior Year	4,567.87	_
3321	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	4,567.87	- 4,567.87
3321 3325	CO&DS Distributed	4,567.87	- 4,567.87
3321 3325 To record PY	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	4,567.87	- 4,567.87
3321 3325 To record PY Fund 100 G e	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund	4,567.87	- 4,567.87
3321 3325 To record PY Fund 100 Ge Account #	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	4,567.87 10,302.30	4,567.87
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323	CO&DS Distributed 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 10,302.30
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am	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 Profession MVLR for actual administration fees as	,	ŕ
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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 Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration Profession MVLR for actual administration fees as	,	ŕ
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 Deferred Revenues - Unavailable, CO&DS disbursements, and Control Fund Description Professional and Technical Services CO&DS Withheld for Administration Control Withheld from MVLR for actual administration fees as control XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description	,	,
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710	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	10,302.30	,
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720	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	10,302.30 459,000.00 51,970.00	,
3321 3325 To 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	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 Brounts 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	10,302.30	,
3321 3325 To 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	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	10,302.30 459,000.00 51,970.00	,
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210	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 Bounts withheld from MVLR for actual administration fees as article 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	10,302.30 459,000.00 51,970.00	,
3321 3325 To 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	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Bounts withheld from MVLR for actual administration fees as a 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	10,302.30 459,000.00 51,970.00	10,302.30 10,302.30
3321 3325 To 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 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	10,302.30 459,000.00 51,970.00	10,302.30 - 499,514.33 136.31
3321 3325 To 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	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 Brounts withheld from MVLR for actual administration fees as a 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	10,302.30 459,000.00 51,970.00	10,302.30 10,302.30
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 de	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 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 bt service payments, MVLR withheld for debt service, investment	10,302.30 459,000.00 51,970.00	10,302.30 - 499,514.33 136.31
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela	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 ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	10,302.30 459,000.00 51,970.00	10,302.30 - 499,514.33 136.31
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu	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 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 bt service payments, MVLR withheld for debt service, investment	10,302.30 459,000.00 51,970.00	10,302.30 - 499,514.33 136.31
3321 3325 To 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 de eadvance refu agent.	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and period for Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Brounts withheld from MVLR for actual administration fees as a 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 Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption fees as a control of the Florida Constitution.	10,302.30 459,000.00 51,970.00	10,302.30 - 499,514.33 136.31
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9200/761 2210 11114 3322 3326 111XX To record de earnings, relaadvance refuagent. Reconciliation	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration Brounts withheld from MVLR for actual administration fees as ricle 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 Description Redemption of Principal Interest 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:	10,302.30 459,000.00 51,970.00	10,302.30 - 499,514.33 136.31 11,476.94
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 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatic Beginning fur	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and period for Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Brounts withheld from MVLR for actual administration fees as a 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 Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption fees as a control of the Florida Constitution.	10,302.30 459,000.00 51,970.00	10,302.30 - 499,514.33 136.31
3321 3325 To 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 de earnings, rela advance refu agent. Reconciliatic Beginning fur Plus:	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 anding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: Indicated fees as the payments of provided in prior school year	10,302.30 459,000.00 51,970.00	10,302.30 - 499,514.33 136.31 11,476.94
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 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS	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 Description Redemption of Principal Interest of SBA Sinking Fund Earning SCash Description Redemption of Principal Interest of SBA Sinking 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 Payable Cash with Fiscal Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal Agents of Principal Interest Payable Description Redemption of Principal Interest Payable Cash with Fiscal Service Agents Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal Payable Cash Withheld for Gebt Service; Description Redemption of Principal Interest Payable Cash Withheld for Gebt Service Payable Cash Withheld for Gebt Service: Description Redemption of Principal Interest Payable Cash Withheld for Gebt Service Payable Cash Withheld	10,302.30 459,000.00 51,970.00	10,302.30 499,514.33 136.31 11,476.94 26,192.22 499,514.33
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond in	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 Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest OR SERVICE Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow Description Redemption Movement Redemption	10,302.30 459,000.00 51,970.00	10,302.30 - 499,514.33 136.31 11,476.94
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 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 Refunde	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 Description Redemption of Principal Interest of SBA Sinking Fund Earning SCash Description Redemption of Principal Interest of SBA Sinking 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 Payable Cash with Fiscal Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal Agents of Principal Interest Payable Description Redemption of Principal Interest Payable Cash with Fiscal Service Agents Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal Payable Cash Withheld for Gebt Service; Description Redemption of Principal Interest Payable Cash Withheld for Gebt Service Payable Cash Withheld for Gebt Service: Description Redemption of Principal Interest Payable Cash Withheld for Gebt Service Payable Cash Withheld	10,302.30 459,000.00 51,970.00	10,302.30 499,514.33 136.31 11,476.94 26,192.22 499,514.33
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 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 Refunde	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 Description Redemption of Principal Interest 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 Redemption of Principal Interest, and transfer of prior year and fees, reversal of accrued interest, and transfer of prior year and payments of refunded bonds escrow Description Redemption MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year and payments of refunded bonds escrow Description Redemption MVLR withheld for debt service, investment and fees are refunded bonds escrow Description Redemption MVLR withheld for debt service investment and fees are refunded bonds escrow Description Redemption MVLR withheld for debt service investment and fees as a feet service and fees are refunded bonds escrow Description Redemption MVLR withheld fees as a feet service and fees as a feet se	10,302.30 459,000.00 51,970.00	10,302.30 499,514.33 136.31 11,476.94 26,192.22 499,514.33
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 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa	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 Dounts withheld from MVLR for actual administration fees as ricide 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 anding cash with fiscal agent to payments of refunded bonds escrow Denoted activity in fund 210, Debt Service: The distribution of Description on refunded bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cobine Principal Interest Cobine Princ	10,302.30 459,000.00 51,970.00	10,302.30 499,514.33 136.31 11,476.94 26,192.22 499,514.33 136.31
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 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest	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 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 District service payments, MVLR withheld for debt service, investment atted 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: In district service on withheld MVLR) and bond proceeds In on refunded bonds In payments expenditure	10,302.30 459,000.00 51,970.00	10,302.30 499,514.33 136.31 11,476.94 26,192.22 499,514.33 136.31 - 459,000.00 51,970.00
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 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Comeral Fund Description Professional and Technical Services CO&DS Withheld for Administration Briticle XII, Section 9, Subsection (d) of the Florida Constitution. Pett Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Obst service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Denoted activity in fund 210, Debt Service: A withheld terest (revenue on withheld MVLR) and balance as provided in prior school year Withheld terest (revenue on withheld MVLR) and bond proceeds In on refunded bonds Dispayments Expenditure In payments Expenditure I	10,302.30 459,000.00 51,970.00	10,302.30 499,514.33 136.31 11,476.94 26,192.22 499,514.33 136.31
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymer	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and period Revenues - Unavailable, CO&DS withheld from MVLR for actual administration fees as a period Revenues - Revenu	10,302.30 459,000.00 51,970.00	10,302.30 499,514.33 136.31 11,476.94 26,192.22 499,514.33 136.31 - 459,000.00 51,970.00
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymer Dues ar	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Comeral Fund Description Professional and Technical Services CO&DS Withheld for Administration Briticle XII, Section 9, Subsection (d) of the Florida Constitution. Pett Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Obst service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Denoted activity in fund 210, Debt Service: A withheld terest (revenue on withheld MVLR) and balance as provided in prior school year Withheld terest (revenue on withheld MVLR) and bond proceeds In on refunded bonds Dispayments Expenditure In payments Expenditure I	10,302.30 459,000.00 51,970.00	10,302.30 499,514.33 136.31 11,476.94 26,192.22 499,514.33 136.31 - 459,000.00 51,970.00

Citrus County School District

	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	y bond issues for the 2016-2017 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
	Description		
Account # 9299/790	Miscellaneous - Principal/Interest- Current Refunding		
9200/730	Dues and Fees (Issuance costs - underwriter's discount)		
9200/730	Dues and Fees (Issuance costs - underwriters 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)		_
	to refund callable portion of Series 2006-A due from 1/1/2018		
through 1/1/20	•		
•			
Fund 210 De	bt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	=	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	to refund callable portion of Series 2008-A due from 1/1/2018		
through 1/1/20	•		
•			
runa 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	terest for the 2016-2017 fiscal year		
Year-end ent	ries:	<u>Debit</u>	<u>Credit</u>
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	160,963.91	
1220	Due from Other Agencies	5,669.12	
9200/730	Dues and Fees (Administrative expense)	477.83	
9200/730	Interest	711.00	
2632	Deferred Revenues - Unavailable		_
3321	CO&DS Distributed		160,963.91
3325	Interest on Undistributed CO&DS		6,146.95
	&DS disbursements, investment earnings, and treasury fees.		5, 170.35
	azo alozarosmono, impolinoni samingo, ana iloadary 1888.		
2632	Deferred Revenues - Unavailable - Prior Year	4,176.00	
3321	CO&DS Distributed	,	-
3325	Interest on Undistributed CO&DS		4,176.00
	Deferred Revenues - Unavailable, CO&DS disbursements, and		
Fund 100 Ge			
Account #	Description		
7200/310	Professional and Technical Services	9,418.50	
3323	CO&DS Withheld for Administration		9,418.50
	ounts withheld from MVLR for actual administration fees as		
provided in Ar	ticle XII, Section 9, Subsection (d) of the Florida Constitution.		
Fund 210 Da	bt Service, SBE/COBI Bonds		
Account #	Description Redemption of Principal	400.000.00	
9200/710	Redemption of Principal	420,000.00	
9200/720	Interest	48,000.00	
9200/730	SBA Sinking Fund Administration Fees	144.33	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	=	
1114	Cash with Fiscal/Service Agents		457 545 55
	CO&DS Withheld for SBE/COBI Bonds		457,517.59
3322	SEA SINKING FUND FORMINGS	_	124.85
3322 3326	SBA Sinking Fund Earnings		10,501.89
3322	Cash		10,501.09
3322 3326 11XX			10,501.09
3322 3326 11XX To record deb earnings, rela	Cash t service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year		10,501.69
3322 3326 11XX To record deb earnings, rela	Cash ot service payments, MVLR withheld for debt service, investment		10,301.69
3322 3326 11XX To record deb earnings, rela	Cash t service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year		10,301.69
3322 3326 11XX To record debearnings, rela advance refur agent.	Cash of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year adding cash with fiscal agent to payments of refunded bonds escrow		10,501.09
3322 3326 11XX To record detearnings, relaadvance refuragent. Reconciliatio	Cash of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year ading cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service:		10,501.09
3322 3326 11XX To record detearnings, relaadvance refuragent. Reconciliation Beginning fun	Cash of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year adding cash with fiscal agent to payments of refunded bonds escrow		24,189.92
3322 3326 11XX To record detearnings, relaadvance refuragent. Reconciliatio Beginning fun Plus:	Cash of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year ading 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		
3322 3326 11XX To record debearnings, rela advance refur agent. Reconciliation Beginning fun Plus: CO&DS	Cash of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year ading 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		
3322 3326 11XX To record debearnings, rela advance refur agent. Reconciliation Beginning fun Plus: CO&DS	Cash of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year ading 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		24,189.92
3322 3326 11XX To record debearnings, rela advance refur agent. Reconciliation Beginning fun Plus: CO&DS Bond int	Cash of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year ading 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		24,189.92 457,517.59
3322 3326 11XX To record detearnings, relaadvance refuragent. Reconciliation Beginning fun Plus: CO&DS Bond int Refunde	Cash at service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year adding 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)		24,189.92 457,517.59
3322 3326 11XX To record detearnings, relaadvance refuragent. Reconciliatio Beginning fun Plus: CO&DS Bond int Refunde	Cash at service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year ading 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		24,189.92 457,517.59
3322 3326 11XX To record detearnings, relaadvance refuragent. Reconciliation Beginning fun Plus: CO&DS Bond int Refunde Premium Less: Principal	Cash at service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year ading 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 n on refunded bonds payments		24,189.92 457,517.59 124.85 - - 420,000.00
3322 3326 11XX To record detearnings, relaadvance refuragent. Reconciliation Beginning fun Plus: CO&DS Bond int Refunde Premium Less: Principal	Cash at service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year ading 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 on refunded bonds		24,189.92 457,517.59 124.85 -
3322 3326 11XX To record detearnings, relaadvance refuragent. Reconciliatio Beginning fun Plus: CO&DS Bond int Refunde Premium Less: Principal Interest	Cash at service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year ading 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 n on refunded bonds payments		24,189.92 457,517.59 124.85 - - 420,000.00
3322 3326 11XX To record detearnings, relaadvance refuragent. Reconciliatio Beginning fun Plus: CO&DS Bond int Refunde Premium Less: Principal Interest Dues an Paymen	Cash at service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year adding 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 n on refunded bonds payments expenditure d fees (fees on bond interest above) ts to refunded bonds escrow agent		24,189.92 457,517.59 124.85 - - 420,000.00 48,000.00
3322 3326 11XX To record debearnings, rela advance refur agent. Reconciliation Beginning fun Plus: CO&DS Bond int Refunde Premium Less: Principal Interest and Paymen Dues an	Cash at service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year ading 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 on or refunded bonds payments expenditure d fees (fees on bond interest above) ts to refunded bonds (admin and underwriter fees)		24,189.92 457,517.59 124.85 - - 420,000.00 48,000.00
3322 3326 11XX To record debearnings, rela advance refur agent. Reconciliation Beginning fun Plus: CO&DS Bond int Refunde Premium Less: Principal Interest and Paymen Dues an	Cash at service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year adding 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 n on refunded bonds payments expenditure d fees (fees on bond interest above) ts to refunded bonds escrow agent		24,189.92 457,517.59 124.85 - - 420,000.00 48,000.00

Clay County School District

	liting the section of the common and setting the sec		
	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2016-2017 fiscal year.		-
	·		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
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 2210	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals) A to refund callable portion of Series 2006-A due from 1/1/2018		-
through 1/1/2	•		
•			
	ebt 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	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
3792 2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2008-A due from 1/1/2018		-
through 1/1/2	·		
Ū			
	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX 2210	Cash Accrued Interest Payable	-	
	nterest for the 2016-2017 fiscal year		-
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	1,015,089.30	
1220	Due from Other Agencies	13,443.57	
9200/730	Dues and Fees (Administrative expense)	1,133.12	
9200/710	Interest		
	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		1,015,089.30
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		, ,
3321 3325	CO&DS Distributed		1,015,089.30 14,576.69
3321 3325 To record CC	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.	9 628 46	, ,
3321 3325 To record CC 2632	CO&DS Distributed Interest on Undistributed CO&DS	9,628.46	, ,
3321 3325 To record CC 2632 3321	CO&DS Distributed Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	9,628.46	, ,
3321 3325 To 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	9,628.46	14,576.69
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 Y Deferred Revenues - Unavailable, CO&DS disbursements, and	9,628.46	14,576.69
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 Output Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund	9,628.46	14,576.69
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		14,576.69
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 D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Output Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund	9,628.46 22,334.73	14,576.69 - 9,628.46
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 Description Professional and Technical Services		14,576.69
3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record arr	CO&DS Distributed 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 Oeferred Revenues - Unavailable, CO&DS disbursements, and ceneral Fund Description Professional and Technical Services CO&DS Withheld for Administration		14,576.69 - 9,628.46
3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided 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 Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.		14,576.69 - 9,628.46
3321 3325 To 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 Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as Pricle XII, Section 9, Subsection (d) of the Florida Constitution. Potet Service, SBE/COBI Bonds		14,576.69 - 9,628.46
3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided 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 Description Professional and Technical Services CO&DS Withheld for Administration Diounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Description	22,334.73	14,576.69 - 9,628.46
3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided 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	22,334.73 419,000.00	14,576.69 - 9,628.46
3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720	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 Description Professional and Technical Services CO&DS Withheld for Administration Diounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Description	22,334.73	14,576.69 - 9,628.46
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	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	22,334.73 419,000.00 43,210.00	14,576.69 - 9,628.46
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	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	22,334.73 419,000.00 43,210.00	14,576.69 - 9,628.46
3321 3325 To record CC 2632 3321 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	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	22,334.73 419,000.00 43,210.00	14,576.69 - 9,628.46
3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	22,334.73 419,000.00 43,210.00	14,576.69 9,628.46 22,334.73 451,557.97
3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided 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	22,334.73 419,000.00 43,210.00	14,576.69 - 9,628.46 22,334.73 22,334.73
2632 3321 3325 To 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	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	22,334.73 419,000.00 43,210.00	14,576.69 - 9,628.46 22,334.73
3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record dei	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	22,334.73 419,000.00 43,210.00	14,576.69 - 9,628.46 22,334.73 22,334.73
3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/730 9200/730 9200/730 9200/731 2210 11114 3322 3326 11XX To 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	22,334.73 419,000.00 43,210.00	14,576.69 - 9,628.46 22,334.73 22,334.73
3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/730 9200/730 9200/730 9200/731 2210 1114 3322 3326 11XX To record de earnings, rela advance refu	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	22,334.73 419,000.00 43,210.00	14,576.69 - 9,628.46 22,334.73 22,334.73
3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	22,334.73 419,000.00 43,210.00	14,576.69 - 9,628.46 22,334.73 22,334.73
3321 3325 To record CC 2632 3321 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 11XX To record de earnings, 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	22,334.73 419,000.00 43,210.00	14,576.69 - 9,628.46 22,334.73 22,334.73
3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fur	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	22,334.73 419,000.00 43,210.00	14,576.69 - 9,628.46 22,334.73 22,334.73
3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 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 Distributed Interest on Undistributed CO&DS D&DS disbursements, investment 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 injuries 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 inding cash with fiscal agent to payments of refunded bonds escrow Den of activity in fund 210, Debt Service: Indicated fees and transfer of prior year and balance as provided in prior school year	22,334.73 419,000.00 43,210.00	14,576.69 - 9,628.46 22,334.73 22,334.73 451,557.97 123.22 10,671.26
3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided 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 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	22,334.73 419,000.00 43,210.00	14,576.69 9,628.46 22,334.73 22,334.73 451,557.97 123.22 10,671.26 21,986.84 451,557.97
3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/730 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond in	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment 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 Industry withheld from MVLR for actual administration fees as Inticle 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 Obt service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Denoted activity in fund 210, Debt Service: In the defense of activity in fund 210, Debt Service: In the defense of activity in fund 210, Debt Service: In the defense of activity in fund 210, Debt Service: In the defense of activity in fund 210, Debt Service: In the defense of activity in fund 210, Debt Service: In the defense of activity in fund 210, Debt Service: In the defense of activity in fund 210, Debt Service: In the defense of activity in fund 210, Debt Service: In the defense of activity in fund 210, Debt Service: In the defense of activity in fund 210, Debt Service: In the defense of activity in fund 210, Debt Service: In the defense of activity in fund 210, Debt Service: In the defense of activity in fund 210, Debt Service: In the defense of activity in fund 210, Debt Service: In the defense of activity in fund 210, Debt Service: In the defense of activity in fund 210, Debt Service: In the defense of activity in fund 210, Debt	22,334.73 419,000.00 43,210.00	14,576.69 - 9,628.46 22,334.73 22,334.73 451,557.97 123.22 10,671.26
3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	22,334.73 419,000.00 43,210.00	14,576.69 9,628.46 22,334.73 22,334.73 451,557.97 123.22 10,671.26 21,986.84 451,557.97
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 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment 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 Industry withheld from MVLR for actual administration fees as Inticle 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 Obt service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Denoted activity in fund 210, Debt Service: In the defense of activity in fund 210, Debt Service: In the defense of activity in fund 210, Debt Service: In the defense of activity in fund 210, Debt Service: In the defense of activity in fund 210, Debt Service: In the defense of activity in fund 210, Debt Service: In the defense of activity in fund 210, Debt Service: In the defense of activity in fund 210, Debt Service: In the defense of activity in fund 210, Debt Service: In the defense of activity in fund 210, Debt Service: In the defense of activity in fund 210, Debt Service: In the defense of activity in fund 210, Debt Service: In the defense of activity in fund 210, Debt Service: In the defense of activity in fund 210, Debt Service: In the defense of activity in fund 210, Debt Service: In the defense of activity in fund 210, Debt Service: In the defense of activity in fund 210, Debt Service: In the defense of activity in fund 210, Debt	22,334.73 419,000.00 43,210.00	14,576.69 9,628.46 22,334.73 22,334.73 451,557.97 123.22 10,671.26 21,986.84 451,557.97
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 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: 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 Description Professional and Technical Services CO&DS Withheld for Administration Description Professional and Technical Services CO&DS Withheld for Administration Description Professional and Technical Services CO&DS Withheld for Administration fees as Pricle 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 SBA Sinking Fund Earnings Cash Description Of activity in fund 210, Debt Service: Indicated fees, reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow Denote of activity in fund 210, Debt Service: Indicated balance as provided in prior school year In withheld Description	22,334.73 419,000.00 43,210.00	14,576.69 9,628.46 22,334.73 22,334.73 451,557.97 123.22 10,671.26 21,986.84 451,557.97 123.22
3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/720 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde 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 Comeral Fund Description Professional and Technical Services CO&DS Withheld for Administration Incomass withheld from MVLR for actual administration fees as inticle 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 SBA Sinking Fund Earnings Cash with Fiscal agent to payments of refunded bonds escrow Description SBA Sinking Fund Earnings Cash Description SBA Sinking F	22,334.73 419,000.00 43,210.00	14,576.69 - 9,628.46 22,334.73 451,557.97 123.22 10,671.26 21,986.84 451,557.97 123.22 - 419,000.00
3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/720 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, relaadvance refu advance refu advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur 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 COMDS Description Professional and Technical Services CO&DS Withheld for Administration Interest on WILR for actual administration fees as stricle 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 Payable Cash with Fiscal Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal Agents of Principal Interest Payable Cash with Fiscal Agents of Principal Interest Payable Cash with Fiscal Agents of Principal Interest Payable Cash Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal Agents of Principal Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal Agents of Principal Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Descrip	22,334.73 419,000.00 43,210.00	14,576.69 9,628.46 22,334.73 22,334.73 451,557.97 123.22 10,671.26 21,986.84 451,557.97 123.22 419,000.00 43,210.00
3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest 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 Description Professional and Technical Services CO&DS Withheld for Administration Revenues withheld from MVLR for actual administration fees as ricle 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 Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash Withheld Interest Payable Description Redemption of Principal Interest (revenue on withheld MVLR) Debt Service Payments Description Redemption of Principal Interest Payable Description Redemption of Principal Inter	22,334.73 419,000.00 43,210.00	14,576.69 - 9,628.46 22,334.73 451,557.97 123.22 10,671.26 21,986.84 451,557.97 123.22 - 419,000.00
3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/730 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymer	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and COMDS Description Professional and Technical Services CO&DS Withheld for Administration Interest on WILR for actual administration fees as stricle 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 Payable Cash with Fiscal Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal Agents of Principal Interest Payable Cash with Fiscal Agents of Principal Interest Payable Cash with Fiscal Agents of Principal Interest Payable Cash Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal Agents of Principal Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal Agents of Principal Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Descrip	22,334.73 419,000.00 43,210.00	14,576.69 9,628.46 22,334.73 22,334.73 451,557.97 123.22 10,671.26 21,986.84 451,557.97 123.22
3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/730 9200/730 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde 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 thereast on Undistributed CO&DS Description Professional and Technical Services CO&DS Withheld for Administration dounts withheld from MVLR for actual administration fees as ricide 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 Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest, and transfer of prior year and from the prior school year and transfer of prior year and prior school year Description Redemption of Principal Interest (revenue on withheld MVLR) Description Redemption of Principal Interest (revenue on withheld MVLR) Description Redemption of Principal Interest (revenue on withheld MVLR) Description Redemption of Principal Interest (revenue on withheld MVLR) Description Redemption of Principal Interest (revenue on withheld MVLR) Description Redemption of Principal Interest above) Description Redemption of Principal Interest and Principal	22,334.73 419,000.00 43,210.00	14,576.69 9,628.46 22,334.73 22,334.73 451,557.97 123.22 10,671.26 21,986.84 451,557.97 123.22 419,000.00 43,210.00

Collier County School District

	ting from bond issuance and refunding:	Debit	Credit
Fund 310 Ca	pital Projects, COBI Bonds	Denit	<u> </u>
Account # 11XX	<u>Description</u> Cash		
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	- -	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	=	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2016-2017 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		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A	A to refund callable portion of Series 2006-A due from 1/1/2018		
through 1/1/20	028		
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)		-
	A to refund callable portion of Series 2008-A due from 1/1/2018		
through 1/1/20	026		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2016-2017 fiscal year		
Year-end ent	uto.	Dabit	Cradit
		<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	1,229,305.50	
1220	Due from Other Agencies	17,127.66	
9200/730	Dues and Fees (Administrative expense)	1,443.64	
9200/710	Interest		
2632 3321	Deferred Revenues - Unavailable		1 220 205 50
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		1,229,305.50
	Interest on ondistributed COMPS		10 571 20
			18,571.30
	&DS disbursements, investment earnings, and treasury fees.		18,571.30
To record CO		12,409.22	18,571.30
To record CO 2632 3321	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	12,409.22	-
To record CC 2632 3321 3325	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	12,409.22	18,571.30 - 12,409.22
To record CC 2632 3321 3325	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	12,409.22	-
To record CO 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	12,409.22	-
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	12,409.22	-
To record CC 2632 3321 3325 To record PY Fund 100 Ge Account #	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	12,409.22 28,455.36	-
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 oneral Fund Description		-
To record CO 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 Comeral Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as		12,409.22
To record CO 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 Comparison of the Com		- 12,409.22
To record CO 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in Ai	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Comeral Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as		12,409.22
To record CO 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in Ai	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and oneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.		12,409.22
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 #	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and other street on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and other street on U		12,409.22
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	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and oneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description	28,455.36	12,409.22
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	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and oneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal	28,455.36 607,000.00	12,409.22
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	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and oneral Fund Description Professional and Technical Services 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	28,455.36 607,000.00 47,670.00	12,409.22
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	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	28,455.36 607,000.00 47,670.00	12,409.22
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 9200/720 9200/730 9200/761 2210 11114	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and oneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	28,455.36 607,000.00 47,670.00	12,409.22 28,455.36
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 9200/761 2210 11114 33322	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and oneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	28,455.36 607,000.00 47,670.00	12,409.22 28,455.36 28,455.36
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 9200/730 9200/761 2210 1114 3322 3326	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and oneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts 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	28,455.36 607,000.00 47,670.00	12,409.22 28,455.36 28,455.36
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 3326 11XX	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and oneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	28,455.36 607,000.00 47,670.00	12,409.22 28,455.36
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 9200/730 9200/761 2210 1114 3322 3326 11XX To record deb	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and oneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Ounts 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	28,455.36 607,000.00 47,670.00	12,409.22 28,455.36 28,455.36 639,263.14 174.45
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 3326 11XX To record det earnings, rela	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 CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment and ted fees, reversal of accrued interest, and transfer of prior year	28,455.36 607,000.00 47,670.00	12,409.22 28,455.36 28,455.36 639,263.14 174.45
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 11114 3322 3326 11XX To record det earnings, rela advance refur	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and oneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Ounts 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	28,455.36 607,000.00 47,670.00	12,409.22 28,455.36 28,455.36 639,263.14 174.45
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 11114 3322 3326 11XX To record det earnings, rela advance refur	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 CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment and ted fees, reversal of accrued interest, and transfer of prior year	28,455.36 607,000.00 47,670.00	12,409.22 28,455.36 28,455.36 639,263.14 174.45
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 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refur agent.	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 CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment and ted fees, reversal of accrued interest, and transfer of prior year	28,455.36 607,000.00 47,670.00	12,409.22 28,455.36 28,455.36 639,263.14 174.45
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 3326 11XX To record det earnings, rela advance refur agent. Reconciliation	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 of service payments, MVLR withheld for debt service, investment titled fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	28,455.36 607,000.00 47,670.00	12,409.22 28,455.36 28,455.36 639,263.14 174.45 15,434.08
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 3326 11XX To record det earnings, rela advance refur agent. Reconciliation	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and operated Revenues - Unavailable, CO&DS Withheld for Administration Operated Interest and MVLR Boraction (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 Operated Revenues - Unavailable - Prior Year CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Operated Revenues - Unavailable - Prior Year CO&DS Withheld for Gebt service, investment Coach operated Revenues - Unavailable - Prior Year CO&DS With fiscal agent to payments of refunded bonds escrow	28,455.36 607,000.00 47,670.00	12,409.22 28,455.36 28,455.36 639,263.14 174.45
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 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refur agent. Reconciliation Beginning fun Plus:	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 of service payments, MVLR withheld for debt service, investment titled fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	28,455.36 607,000.00 47,670.00	12,409.22 28,455.36 28,455.36 639,263.14 174.45 15,434.08
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 3326 11XX To record det earnings, rela advance refur agent. Reconciliation Beginning fun Plus: CO&DS	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and operated Revenues - Unavailable, CO&DS Withheld for Administration Operated Interest and Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Operated Revenues - Unavailable - Prior Year CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Operated Revenues - Unavailable - Prior Year CO&DS Withheld for Gebt service, investment Coach Service Payments, MVLR withheld for debt service, investment Coach Service Revenues of Accrued Interest, and transfer of prior year Coach Service Payments of Refunded Bonds Secrow Coach Operated Interest, and transfer of Prior Year Coach Service Revenues of Refunded Bonds Secrow Coach Secrow Revenues of Refunded Bonds Secrow Coach Secrow Revenues of Refunded Bonds Secrow Refunded	28,455.36 607,000.00 47,670.00	12,409.22 28,455.36 639,263.14 174.45 15,434.08
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 3326 11XX To record det earnings, rela advance refur agent. Reconciliation Beginning fun Plus: CO&DS Bond int	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and oneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment the 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	28,455.36 607,000.00 47,670.00	12,409.22 28,455.36 639,263.14 174.45 15,434.08 24,356.80 639,263.14
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 2210 1114 3322 3326 11XX To record det earnings, rela advance refur agent. Reconciliation Beginning fun Plus: CO&DS Bond int Refunde	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 CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment of defees, 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: withheld Deferred Revenues - Unavailable - Prior Year Withheld Deferred Revenues - Unavailable - Prior Year Prior Year Deferred Revenues - Unavailable - Prior Year Deferred Revenues - Unavailable, Co&DS Deferred Revenues - Unav	28,455.36 607,000.00 47,670.00	12,409.22 28,455.36 639,263.14 174.45 15,434.08 24,356.80 639,263.14
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 2210 1114 3322 3326 11XX To record det earnings, rela advance refur agent. Reconciliation Beginning fun Plus: CO&DS Bond int Refunde	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. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted 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 erest (revenue on withheld MVLR) and bond proceeds	28,455.36 607,000.00 47,670.00	12,409.22 28,455.36 639,263.14 174.45 15,434.08 24,356.80 639,263.14
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 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fun Plus: CO&DS Bond int Refunde Premium Less: Principal	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 Ot 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: Indicated bonds I payments	28,455.36 607,000.00 47,670.00	28,455.36 639,263.14 174.45 15,434.08 24,356.80 639,263.14 174.45
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 9200/730 9200/730 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 Less: Principal Interest	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 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 ted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow Interest (revenue on withheld MVLR) Withheld Berest (revenue on withheld MVLR) Indipayments Expenditure	28,455.36 607,000.00 47,670.00	28,455.36 639,263.14 174.45 15,434.08 24,356.80 639,263.14 174.45 - 607,000.00 47,670.00
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 9200/720 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fun Plus: CO&DS Bond int Refunde Premiun Less: Principa Interest Dues an	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 of service payments, MVLR withheld for debt service, investment atted 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 erest (revenue on withheld MVLR) and bond proceeds on on refunded bonds I payments expenditure and fees (fees on bond interest above)	28,455.36 607,000.00 47,670.00	28,455.36 639,263.14 174.45 15,434.08 24,356.80 639,263.14 174.45
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 3326 11XX To record det earnings, rela advance refur agent. Reconciliation Beginning fun Plus: CO&DS Bond int Refunde Premium Less: Principa Interest Dues an Paymen	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 riticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year reding cash with fiscal agent to payments of refunded bonds escrow Interest (revenue on withheld MVLR) and balance as provided in prior school year withheld Interest (revenue on withheld MVLR) Interest (revenue on withhe	28,455.36 607,000.00 47,670.00	28,455.36 639,263.14 174.45 15,434.08 24,356.80 639,263.14 174.45 - 607,000.00 47,670.00
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 2210 1114 33322 3326 11XX To record det earnings, rela advance refur agent. Reconciliation Plus: CO&DS Bond int Refunde Premium Less: Principa Interest Dues an Paymen Dues an	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and operated Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as acticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash obstances service payments, MVLR withheld for debt service, investment atted 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: withheld erest (revenue on withheld MVLR) and balance as provided in prior school year withheld erest (revenue on withheld MVLR) and bond proceeds on on refunded bonds I payments expenditure did fees (fees on bond interest above) ts to refunded bonds escrow agent did fees on refunded bonds (admin and underwriter fees)	28,455.36 607,000.00 47,670.00	28,455.36 639,263.14 174.45 15,434.08 24,356.80 639,263.14 174.45 - 607,000.00 47,670.00
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 9200/730 9200/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fun Plus: CO&DS Bond int Refunde Premium Less: Principal Interest Dues an Paymen Dues an	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and operated Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as acticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of 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: did balance as provided in prior school year withheld erest (revenue on withheld MVLR) did bond proceeds on on refunded bonds I payments expenditure did fees on bond interest above) ts to refunded bonds escrow agent did fees on refunded bonds (admin and underwriter fees) t on refunded bonds	28,455.36 607,000.00 47,670.00	28,455.36 639,263.14 174.45 15,434.08 24,356.80 639,263.14 174.45 - 607,000.00 47,670.00

Columbia County School District

	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	_
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2016-2017 fiscal year.		
Fund 210 De	ebt 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		_
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-	A to refund callable portion of Series 2006-A due from 1/1/2018		
through 1/1/2	028		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
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	-	
9299/092 3715	Sale of Refunding Bonds	-	-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2008-A due from 1/1/2018		
through 1/1/2	026		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2016-2017 fiscal year		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	203,845.64	
1220	Due from Other Agencies	3,155.91	
9200/730	Dues and Fees (Administrative expense)	266.00	
9200/710	Interest Deferred Revenues - Unavailable		
2632 3321	CO&DS Distributed		203,845.64
3325	Interest on Undistributed CO&DS		3,421.91
To record CO	D&DS disbursements, investment earnings, and treasury fees.		
0000	B (1B	0.047.44	
2632 3321	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	2,647.44	_
3325	Interest on Undistributed CO&DS		2,647.44
JJZJ	(5 (15)		
	Deferred Revenues - Unavailable, CO&DS disbursements, and		
To record PY			
To record PY Fund 100 Ge	eneral Fund		
To record PY Fund 100 Ge Account #		5,243.13	
To record PY Fund 100 Ge Account # 7200/310 3323	<u>Peneral Fund</u> <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration	5,243.13	5,243.13
To record PY Fund 100 Ge Account # 7200/310 3323 To record arr	Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	5,243.13	5,243.13
To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration COUNTY WITH THE PROPERTY OF T	5,243.13	5,243.13
To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	5,243.13	5,243.13
To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account #	Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as criticle XII, Section 9, Subsection (d) of the Florida Constitution. Sebt Service. SBE/COBI Bonds Description		5,243.13
To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal	136,000.00	5,243.13
To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest	136,000.00 7,940.00	5,243.13
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	Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as criticle XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service. SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	136,000.00	5,243.13
To 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	Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest	136,000.00 7,940.00	5,243.13
To 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 11114	Peneral Fund 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. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	136,000.00 7,940.00	
To 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	Peneral Fund 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. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	136,000.00 7,940.00	140,453.23
To 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	Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	136,000.00 7,940.00	140,453.23 38.33
To 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 11114 3322 3326 11XX	Peneral 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. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	136,000.00 7,940.00	140,453.23
To 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 11114 3322 3326 11XX To record de	Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	136,000.00 7,940.00	140,453.23 38.33
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 11114 3322 3326 11XX To record de earnings, rela	Peneral 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. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	136,000.00 7,940.00	140,453.23 38.33
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 11114 3322 3326 11XX To record de earnings, rela advance refu	Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	136,000.00 7,940.00	140,453.23 38.33
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 11XX To record de earnings, rela advance refu agent.	Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as criticle XII, Section 9, Subsection (d) of the Florida Constitution. Pot Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 inding cash with fiscal agent to payments of refunded bonds escrow	136,000.00 7,940.00	140,453.23 38.33
To 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 de earnings, rela advance refu agent. Reconciliati	Description Professional and Technical Services	136,000.00 7,940.00	- 140,453.23 38.33 3,492.75
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 111XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fun	Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as criticle XII, Section 9, Subsection (d) of the Florida Constitution. Pot Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 inding cash with fiscal agent to payments of refunded bonds escrow	136,000.00 7,940.00	140,453.23 38.33
To 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 de earnings, rela advance refu agent. Reconciliatie Beginning fur Plus:	Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 on of activity in fund 210, Debt Service: and balance as provided in prior school year	136,000.00 7,940.00	140,453.23 38.33 3,492.75
To 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 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS	Description Professional and Technical Services	136,000.00 7,940.00	- 140,453.23 38.33 3,492.75
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 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 on of activity in fund 210, Debt Service: In the service and balance as provided in prior school year	136,000.00 7,940.00	- 140,453.23 38.33 3,492.75 4,120.47 140,453.23
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 11114 33322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Plus: CO&DS Bond in Refunde	Description Professional and Technical Services	136,000.00 7,940.00	- 140,453.23 38.33 3,492.75 4,120.47 140,453.23
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 1114 33322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur Less:	Description Professional and Technical Services	136,000.00 7,940.00	4,120.47 140,453.23 38.33 3,492.75
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 111XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa	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. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit 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 For of activity in fund 210, Debt Service: Indicated the service on withheld MVLR and the service on the se	136,000.00 7,940.00	4,120.47 140,453.23 38.33 3,492.75 4,120.47 140,453.23 38.33
To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladadvance refuade advance refuadents. Reconciliation Beginning fun Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld terest (revenue on withheld MVLR) and payments and payments expenditure	136,000.00 7,940.00	4,120.47 140,453.23 38.33 3,492.75 4,120.47 140,453.23 38.33 - - 136,000.00 7,940.00
To record PY Fund 100 Get Account # 7200/310 3323 To record amprovided in A Fund 210 Det Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu advance refu adgent. Reconciliative Beginning fur Plus: CO&DS Bond in Refundd Premiur Less: Principa Interest Dues an	Description Professional and Technical Services	136,000.00 7,940.00	4,120.47 140,453.23 38.33 3,492.75
To record PY Fund 100 Get Account # 7200/310 3323 To record arr provided in A Fund 210 Det Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de rearnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymer	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld terest (revenue on withheld MVLR) and payments and payments expenditure	136,000.00 7,940.00	4,120.47 140,453.23 38.33 3,492.75 4,120.47 140,453.23 38.33 - - 136,000.00 7,940.00
To record PY Fund 100 Get Account # 7200/310 3323 To record arr provided in A Fund 210 Det Account # 9200/710 9200/730 9200/761 2210 11114 33322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymer Dues ar	Description Professional and Technical Services	136,000.00 7,940.00	4,120.47 140,453.23 38.33 3,492.75 4,120.47 140,453.23 38.33 - - 136,000.00 7,940.00

Dade County School District

Entries resu	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	apital 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 2016-2017 fiscal year.		
	ebt 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		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		- -
	A to refund callable portion of Series 2006-A due from 1/1/2018		
through 1/1/2	028		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	6,059,403.66	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	13,591.26	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	14,632.31 -	
3715	Sale of Refunding Bonds		5,201,000.00
3792	Premium on Sale of Refunding Bonds		793,437.77
2210	Accrued Interest Payable (Sinking Fund Accruals)		93,189.46
	A to refund callable portion of Series 2008-A due from 1/1/2018		
through 1/1/2			
	ebt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash	_	
2210	Accrued Interest Payable	-	-
No accrued in	nterest for the 2016-2017 fiscal year		
Year-end en	tries:	Debit	Credit
	apital Projects, CO&DS		<u></u>
Account #	Description		
11XX	Cash	9,708,490.07	
		-,,	
1220	Due from Other Agencies	135,307.53	
9200/730	Dues and Fees (Administrative expense)	135,307.53 11,404.67	
9200/730 9200/710	Dues and Fees (Administrative expense) Interest		
9200/730 9200/710 2632	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable		- 9 708 490 07
9200/730 9200/710 2632 3321	Dues and Fees (Administrative expense) Interest		- 9,708,490.07 146,712.20
9200/730 9200/710 2632 3321 3325	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed		
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 D&DS disbursements, investment earnings, and treasury fees.	11,404.67	
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		
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 D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	11,404.67	
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 D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	11,404.67	146,712.20
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	11,404.67	146,712.20
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 eneral Fund Description	11,404.67 99,674.67	146,712.20
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 Description Professional and Technical Services	11,404.67	146,712.20 - 99,674.67
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, CO&DS disbursements, and eneral Fund Description	11,404.67 99,674.67	146,712.20
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 arm	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 Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	11,404.67 99,674.67	146,712.20 - 99,674.67
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 amprovided 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 Description Professional and Technical Services CO&DS Withheld for Administration Description MVLR for actual administration fees as	11,404.67 99,674.67	146,712.20 - 99,674.67
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, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution.	11,404.67 99,674.67	146,712.20 - 99,674.67
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 arr 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 D&DS disbursements, investment 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 Dounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal	99,674.67 224,795.70 4,377,000.00	146,712.20 - 99,674.67
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 amprovided 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 D&DS disbursements, investment 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 Description MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest	99,674.67 224,795.70 4,377,000.00 786,587.50	146,712.20 - 99,674.67
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 amprovided 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 D&DS disbursements, investment 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 Discounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	99,674.67 224,795.70 4,377,000.00	146,712.20 - 99,674.67
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 amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 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 Description Professional and Technical Services CO&DS Withheld for Administration Description MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest	99,674.67 224,795.70 4,377,000.00 786,587.50	146,712.20 - 99,674.67
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 arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114	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 Dounts withheld from MVLR for actual administration fees as Article 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	99,674.67 224,795.70 4,377,000.00 786,587.50	146,712.20 - 99,674.67 224,795.70
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 amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322	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 Dounts withheld from MVLR for actual administration fees as Article 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	99,674.67 224,795.70 4,377,000.00 786,587.50	146,712.20 - 99,674.67 224,795.70 - 5,053,094.23
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 arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326	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 Dounts withheld from MVLR for actual administration fees as Article 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	99,674.67 224,795.70 4,377,000.00 786,587.50	146,712.20 - 99,674.67 224,795.70 - 5,053,094.23 1,378.93
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 amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX	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 Dounts withheld from MVLR for actual administration fees as Article 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	99,674.67 224,795.70 4,377,000.00 786,587.50	146,712.20 - 99,674.67 224,795.70 - 5,053,094.23
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 arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record dei	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 Dounts withheld from MVLR for actual administration fees as Article 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 bt service payments, MVLR withheld for debt service, investment	99,674.67 224,795.70 4,377,000.00 786,587.50	146,712.20 - 99,674.67 224,795.70 - 5,053,094.23 1,378.93
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 amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, related	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 Dounts withheld from MVLR for actual administration fees as Article 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	99,674.67 224,795.70 4,377,000.00 786,587.50	146,712.20 - 99,674.67 224,795.70 - 5,053,094.23 1,378.93
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 amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu	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 Nounts withheld from MVLR for actual administration fees as urticle 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 Revenues - Unavailable - Prior Year Description Redemption of Principal Interest SBA Sinking Fund Earnings CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Revenues - Unavailable - Prior Year Description Revenues - Unavailable - Prior Year Description Revenues - Unavailable - Prior Year	99,674.67 224,795.70 4,377,000.00 786,587.50	146,712.20 - 99,674.67 224,795.70 - 5,053,094.23 1,378.93
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 arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.	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 Nounts withheld from MVLR for actual administration fees as urticle 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 Revenues - Unavailable - Prior Year Description Redemption of Principal Interest SBA Sinking Fund Earnings CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Revenues - Unavailable - Prior Year Description Revenues - Unavailable - Prior Year Description Revenues - Unavailable - Prior Year	99,674.67 224,795.70 4,377,000.00 786,587.50	146,712.20 - 99,674.67 224,795.70 - 5,053,094.23 1,378.93
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 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation	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 Dounts withheld from MVLR for actual administration fees as Article 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 Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Description Redemption of Principal Interest Payable Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Description Redemption Redemption Redemption Redemption Redemption Redemption Redemption Redemptio	99,674.67 224,795.70 4,377,000.00 786,587.50	146,712.20 - 99,674.67 224,795.70 224,795.70 - 5,053,094.23 1,378.93 110,708.43
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 amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatic Beginning fur Plus:	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 Dounts withheld from MVLR for actual administration fees as Article 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 On of activity in fund 210, Debt Service: Indicated the service of the payments of refunded bonds escrow Description of activity in fund 210, Debt Service: Indicated the service of the payments of refunded bonds escrow Description of activity in fund 210, Debt Service: Indicated the service of the payments of refunded bonds escrow Description of activity in fund 210, Debt Service: Indicated the service of the payments of refunded bonds escrow Description of activity in fund 210, Debt Service: Indicated the service of the payments of refunded bonds escrow	99,674.67 224,795.70 4,377,000.00 786,587.50	146,712.20 - 99,674.67 224,795.70 - 5,053,094.23 1,378.93
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 arr 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 agent. Reconciliatic Beginning fur Plus: CO&DS	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 Description Professional and Technical Services CO&DS Withheld for Administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Service Agents Description Rede	99,674.67 224,795.70 4,377,000.00 786,587.50	146,712.20 99,674.67 224,795.70 224,795.70 5,053,094.23 1,378.93 110,708.43 397,798.82 5,053,094.23
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 arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond in	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 Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Interest S	99,674.67 224,795.70 4,377,000.00 786,587.50	146,712.20
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 9200/730 9200/761 2210 11114 33326 311XX To record de earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond in 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 Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 of Prior year of the Service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year onding cash with fiscal agent to payments of refunded bonds escrow Denote activity in fund 210, Debt Service: In displaying the Service on withheld MVLR) Description Redemption of Principal Interest (revenue on withheld MVLR) Description Redemption of Principal Interest (revenue on withheld MVLR) Description Redemption of Principal Interest (revenue on withheld MVLR) Description Redemption of Principal Interest (revenue on withheld MVLR)	99,674.67 224,795.70 4,377,000.00 786,587.50	146,712.20
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 9200/730 9200/761 2210 11114 33326 311XX To record de earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond in 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 Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Interest S	99,674.67 224,795.70 4,377,000.00 786,587.50	146,712.20
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 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond in Refunde Premiur 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 Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 of Prior year of the Service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year onding cash with fiscal agent to payments of refunded bonds escrow Denote activity in fund 210, Debt Service: In displaying the Service on withheld MVLR) Description Redemption of Principal Interest (revenue on withheld MVLR) Description Redemption of Principal Interest (revenue on withheld MVLR) Description Redemption of Principal Interest (revenue on withheld MVLR) Description Redemption of Principal Interest (revenue on withheld MVLR)	99,674.67 224,795.70 4,377,000.00 786,587.50	146,712.20
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 arr provided in A Fund 210 De Account # 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 Refunded Premiur Less: Principa Interest	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 Description Professional and Technical Services CO&DS Withheld for Administration fees as Cotticle 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 Fund Earning	99,674.67 224,795.70 4,377,000.00 786,587.50	397,798.82 5,053,094.23 1,378.93 110,708.43 397,798.82 5,053,094.23 1,378.93 5,201,000.00 793,437.77 4,377,000.00 786,587.50
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 amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest 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 Interest on Undistributed CO&DS Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 and Earnings Cash Description of Activity in fund 210, Debt Service: Indicate dees, reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow Denor of activity in fund 210, Debt Service: Indicate the payments of the payment of the paymen	99,674.67 224,795.70 4,377,000.00 786,587.50	146,712.20 99,674.67 99,674.67 224,795.70 5,053,094.23 1,378.93 110,708.43 397,798.82 5,053,094.23 1,378.93 5,201,000.00 793,437.77 4,377,000.00
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 9200/730 9200/730 9200/761 2210 1114 33322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymer	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 Description Professional and Technical Services CO&DS Withheld for Administration fees as Inticle 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 Redered Revenue on withheld for debt service, investment and service payments, MVLR withheld for debt service, investment and defees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Description Description Description Description Redemption of Principal Interest Description Re	99,674.67 224,795.70 4,377,000.00 786,587.50	146,712.20
2632 3321 3325 To 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 33322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymer 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 Interest on Undistributed CO&DS Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 and Earnings Cash Description of Activity in fund 210, Debt Service: Indicate dees, reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow Denor of activity in fund 210, Debt Service: Indicate the payments of the payment of the paymen	99,674.67 224,795.70 4,377,000.00 786,587.50	397,798.82 5,053,094.23 1,378.93 110,708.43 397,798.82 5,053,094.23 1,378.93 5,201,000.00 793,437.77 4,377,000.00 786,587.50

Desoto County School District

	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	apital Projects, COBI Bonds	<u> 2001t</u>	<u> </u>
Account #	<u>Description</u>		
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		-
	ey bond issues for the 2016-2017 fiscal year.		
	•		
Funa 210 De	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
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		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2006-A due from 1/1/2018		
through 1/1/2	028		
Fund 210 De	ebt 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)		-
Series 2017-	A to refund callable portion of Series 2008-A due from 1/1/2018		
through 1/1/2	·		
•			
	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2016-2017 fiscal year		
Year-end en	trion	Debit	Credit
		Debit	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	48,465.99	
1220	Due from Other Agencies	1,670.96	
9200/730	Dues and Fees (Administrative expense)	140.84	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		48,465.99
3325	Interest on Undistributed CO&DS		1,811.80
To record CC	D&DS disbursements, investment earnings, and treasury fees.		
10 100014 00			
	B (1B		
2632	Deferred Revenues - Unavailable - Prior Year	1,230.86	
2632 3321	CO&DS Distributed	1,230.86	4 000 00
2632 3321 3325	CO&DS Distributed Interest on Undistributed CO&DS	1,230.86	- 1,230.86
2632 3321 3325 To record PY	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	1,230.86	- 1,230.86
2632 3321 3325 To record PY	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	1,230.86	- 1,230.86
2632 3321 3325 To record PY Fund 100 Ge	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	1,230.86	- 1,230.86
2632 3321 3325 To record PY Fund 100 Ge Account #	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund	1,230.86 2,776.08	1,230.86
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description	, 	1,230.86 2,776.08
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services	, 	
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and teneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	, 	
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 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 enticle XII, Section 9, Subsection (d) of the Florida Constitution.	, 	
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 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 Inticle XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds	, 	
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account #	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 Distribution MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Description	2,776.08	
2632 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 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	2,776.08	
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	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 uticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest	2,776.08 123,000.00 13,900.00	
2632 3321 3325 To record PY Fund 100 Ge Account # 73202 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	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 uticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	2,776.08	
2632 3321 3325 To 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	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 urticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	2,776.08 123,000.00 13,900.00	
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210	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	2,776.08 123,000.00 13,900.00	
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 11114	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	2,776.08 123,000.00 13,900.00	2,776.08
2632 3321 3325 To 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	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 article 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	2,776.08 123,000.00 13,900.00	2,776.08 2,776.08
2632 3321 3325 To 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 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	2,776.08 123,000.00 13,900.00	2,776.08 2,776.08 133,829.93 36.52
2632 3321 3325 To 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	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 article 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	2,776.08 123,000.00 13,900.00	2,776.08 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 # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de	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 bt service payments, MVLR withheld for debt service, investment	2,776.08 123,000.00 13,900.00	2,776.08 2,776.08 133,829.93 36.52
2632 3321 3325 To 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 de earnings, rela	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 uticle 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 bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	2,776.08 123,000.00 13,900.00	2,776.08 2,776.08 133,829.93 36.52
2632 3321 3325 To 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 de earnings, rela advance refu	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 bt service payments, MVLR withheld for debt service, investment	2,776.08 123,000.00 13,900.00	2,776.08 2,776.08 133,829.93 36.52
2632 3321 3325 To 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 33322 3326 11XX To record de earnings, rela advance refu	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 uticle 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 bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	2,776.08 123,000.00 13,900.00	2,776.08 2,776.08 133,829.93 36.52
2632 3321 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 11114 3322 3326 11XX To record de earnings, rela advance refu agent.	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 uticle 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 bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	2,776.08 123,000.00 13,900.00	2,776.08 2,776.08 133,829.93 36.52
2632 3321 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 111XX To record de earnings, rela advance refu agent. Reconciliation	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 urticle 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 Coal Withheld for Gebt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	2,776.08 123,000.00 13,900.00	2,776.08 - 133,829.93 36.52 3,075.77
2632 3321 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 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatia Beginning fur	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments of 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 of 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 of 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 of Refunding Bond Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments of Refunding Bond Redemption of Principal Interest SBA Sinking Fund Earning Fees Payments of Refunding Bond Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments of Refunding Bond Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments of Refunding Bond Redemption of Principal Int	2,776.08 123,000.00 13,900.00	2,776.08 2,776.08 133,829.93 36.52
2632 3321 3325 To 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 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fur Plus:	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 cricle 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 On of activity in fund 210, Debt Service: Indicated fees as disbursements, and balance as provided in prior school year	2,776.08 123,000.00 13,900.00	2,776.08 - 133,829.93 36.52 3,075.77
2632 3321 3325 To 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 de earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS	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 on of activity in fund 210, Debt Service: Individual control of the contro	2,776.08 123,000.00 13,900.00	2,776.08 133,829.93 36.52 3,075.77 7,005.77
2632 3321 3325 To 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 33322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond in	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 uticle 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 SBA Sinking Fund Earnings Cash Description Of activity in fund 210, Debt Service: The Debt Service: The Debt Service: The Description of Principal Interest of Prior year of activity in fund 210, Debt Service: The Debt Service: The Description of Principal Interest of Prior year of activity in fund 210, Debt Service: The Description of Principal Interest of Prior year of Service: The Description of Principal Interest of Prior year of Service: The Description of Principal Interest of Prior year of Service: The Description of Principal Interest of Prior year of Prior year of Prior year of Service: The Description of Principal Interest of Prior year of Prior year of Service: The Description of Principal Interest of Prior year of Prior Service: The Description of Principal Interest of Prior Year of P	2,776.08 123,000.00 13,900.00	2,776.08 - 133,829.93 36.52 3,075.77
2632 3321 3325 To 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 de earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde	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 uticle 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 obt 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 Denoted activity in fund 210, Debt Service: In the defense of the payments of the payment	2,776.08 123,000.00 13,900.00	2,776.08 133,829.93 36.52 3,075.77 7,005.77
2632 3321 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 33322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond in Refunde Premiur	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 uticle 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 SBA Sinking Fund Earnings Cash Description Of activity in fund 210, Debt Service: The Debt Service: The Debt Service: The Description of Principal Interest of Prior year of activity in fund 210, Debt Service: The Debt Service: The Description of Principal Interest of Prior year of activity in fund 210, Debt Service: The Description of Principal Interest of Prior year of Service: The Description of Principal Interest of Prior year of Service: The Description of Principal Interest of Prior year of Service: The Description of Principal Interest of Prior year of Prior year of Prior year of Service: The Description of Principal Interest of Prior year of Prior year of Service: The Description of Principal Interest of Prior year of Prior Service: The Description of Principal Interest of Prior Year of P	2,776.08 123,000.00 13,900.00	2,776.08 133,829.93 36.52 3,075.77 7,005.77
2632 3321 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 312K 3326 311XX To record de earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond in Refunde Premiur Less:	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 Dounts withheld from MVLR for actual administration fees as article 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 Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal Agent of P	2,776.08 123,000.00 13,900.00	2,776.08 133,829.93 36.52 3,075.77 133,829.93 36.52
2632 3321 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 11114 3322 3326 111XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa	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 article 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 anding cash with fiscal agent to payments of refunded bonds escrow Denot of activity in fund 210, Debt Service: In displayments on withheld MVLR) All payments Description Redemption of Principal Interest, and transfer of prior year on of activity in fund 210, Debt Service: Description Redemption of Principal Interest, and transfer of prior year on of activity in fund 210, Debt Service: Description Redemption of Principal Interest, and transfer of prior year on of activity in fund 210, Debt Service: Description Redemption of Principal Interest (revenue on withheld MVLR) Description Redemption of Principal Interest (revenue on withheld MVLR) Description Redemption of Principal Interest (revenue on withheld MVLR) Description Redemption of Principal Interest (revenue on withheld MVLR) Description Redemption of Principal Interest (revenue on withheld MVLR) Description Redemption of Principal Interest (revenue on withheld MVLR) Description Redemption of Principal Interest (revenue on withheld MVLR) Description Redemption of Principal Interest (revenue on withheld MVLR) Description Redemption of Principal Interest (revenue on withheld MVLR) Description Redemption of Principal Interest (Principal Interest Payable Cost (Principal Interest Payable Cost (Principal Interest Payable Cost (Principal Interest Payable Cost (Principal Interest	2,776.08 123,000.00 13,900.00	2,776.08
2632 3321 3325 To 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 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest	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 fees as a criticle 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 CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal Agent of Principal Bonds SBA Sinking Fund Earnings Cash Description Redemption fees Co&DS Withheld for debt service, investment attend fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow Description Redemption fees as a contraction fees as a co	2,776.08 123,000.00 13,900.00	2,776.08 133,829.93 36.52 3,075.77 133,829.93 36.52 - 123,000.00 13,900.00
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 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar	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 Industry withheld from MVLR for actual administration fees as stricle 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 Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow Description Redemption of Principal Interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow Description Redemption of Principal Interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow Description Redemption of Principal Interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow Description Redemption of Principal Interest, and transfer of prior year noting cash with fiscal agent to payments expenditure and fees (fees on bond interest above)	2,776.08 123,000.00 13,900.00	2,776.08
2632 3321 3325 To 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 de earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymer	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 Brown withheld from MVLR for actual administration fees as stricted 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 CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest, and transfer of prior year Inding Cash with fiscal agent to payments of refunded bonds escrow Description Redemption of Principal Interest, and transfer of prior year Inding Cash with fiscal agent to payments of refunded bonds escrow Description Redemption of Principal Interest and transfer of prior year Inding Cash with fiscal agent to payments of refunded bonds Description Reverses Agents Description Redemption of Principal Interest Payable	2,776.08 123,000.00 13,900.00	2,776.08 133,829.93 36.52 3,075.77 133,829.93 36.52 - 123,000.00 13,900.00
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 33322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymer Dues ar	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration Brounts withheld from MVLR for actual administration fees as stricted 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 bit service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow Denote of activity in fund 210, Debt Service: In distance as provided in prior school year Swithheld Interest (revenue on withheld MVLR) Add bond proceeds In on refunded bonds In payments In expenditure In did fees (fees on bond interest above) Interest (fees on refunded bonds escrow agent Interest (fees on refunded bonds (admin and underwriter fees)	2,776.08 123,000.00 13,900.00	2,776.08 133,829.93 36.52 3,075.77 133,829.93 36.52 - 123,000.00 13,900.00
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 33322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymer Dues ar	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 fees as provided in 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 Dist service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Description On of activity in fund 210, Debt Service: In distribution on withheld MVLR) The distribution of the Policy	2,776.08 123,000.00 13,900.00	2,776.08 133,829.93 36.52 3,075.77 133,829.93 36.52 - 123,000.00 13,900.00

Dixie County School District

	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	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 2016-2017 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		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2006-A due from 1/1/2018		
through 1/1/2	028		
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)		-
	A to refund callable portion of Series 2008-A due from 1/1/2018		
through 1/1/2	026		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2016-2017 fiscal year		
Year-end ent	rine:	Debit	Credit
		Debit	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	23,287.79	
1220	Due from Other Agencies	749.75	
9200/730	Dues and Fees (Administrative expense)	63.19	
9200/710	Interest		
2632 3321	Deferred Revenues - Unavailable CO&DS Distributed		- 22 207 70
3321 3325	Interest on Undistributed CO&DS		23,287.79 812.94
	08DS disbursements, investment earnings, and treasury fees.		012.54
10 100014 00	abo disbursoments, investment earnings, and treasury less.		
2632	Deferred Revenues - Unavailable - Prior Year	552.28	
	CO&DS Distributed		-
3321	Interest on Undistributed CO&DS		552.28
3325	Deferred Revenues - Unavailable, CO&DS disbursements, and		
3325 To record PY			
3325 To record PY Fund 100 G e	neral Fund		
3325 To record PY Fund 100 Ge Account #		1.245 60	
3325 To record PY Fund 100 Ge Account # 7200/310	neral Fund Description	1,245.60	1.245.60
3325 To record PY Fund 100 Ge Account # 7200/310 3323	neral Fund Description Professional and Technical Services	1,245.60	1,245.60
3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am	<u>Professional</u> Professional and Technical Services CO&DS Withheld for Administration	1,245.60	1,245.60
3325 To record PY Fund 100 Ge Account # 7200/310 3323 To 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.	1,245.60	1,245.60
3325 To record PY Fund 100 Ge Account # 7200/310 3323 To 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	1,245.60	1,245.60
3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account #	Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description		1,245.60
3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal	49,000.00	1,245.60
3325 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 Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest	49,000.00 10,730.00	1,245.60
3325 To 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 Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	49,000.00	1,245.60
3325 To 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	Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest	49,000.00 10,730.00	1,245.60
3325 To 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 Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	49,000.00 10,730.00	1,245.60
3325 To 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	Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	49,000.00 10,730.00	1,245.60 1,245.60 - 58,506.61
3325 To 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 33322	Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	49,000.00 10,730.00	_
Fund 100 Ge Account # 7200/310 3323 To 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. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	49,000.00 10,730.00	- 58,506.61
3325 To 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 Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	49,000.00 10,730.00	- 58,506.61 15.97
3325 To 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	Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	49,000.00 10,730.00	- 58,506.61 15.97
3325 To 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 11114 3322 3326 11XX To record del earnings, rela 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 ot service payments, MVLR withheld for debt service, investment	49,000.00 10,730.00	- 58,506.61 15.97
3325 To 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	Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	49,000.00 10,730.00	- 58,506.61 15.97
3325 To 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 refur	Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	49,000.00 10,730.00	- 58,506.61 15.97
3325 To 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 reful 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 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 escrow	49,000.00 10,730.00	58,506.61 15.97 1,225.88
3325 To 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 refuragent. Reconciliation Beginning fur	Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	49,000.00 10,730.00	- 58,506.61 15.97
3325 To 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 refuragent. 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 ated 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	49,000.00 10,730.00	58,506.61 15.97 1,225.88 5,389.93
3325 To 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 reful 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 atted 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	49,000.00 10,730.00	58,506.61 15.97 1,225.88 5,389.93 58,506.61
3325 To 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 11114 3322 3326 11XX To record del earnings, rela advance refur agent. Reconciliatic 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 ated 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	49,000.00 10,730.00	58,506.61 15.97 1,225.88 5,389.93
3325 To 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 refuraded advance refurade	Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted 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 erest (revenue on withheld MVLR)	49,000.00 10,730.00	58,506.61 15.97 1,225.88 5,389.93 58,506.61
To 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 refuraded and the refuraded and	Description Professional and Technical Services	49,000.00 10,730.00	58,506.61 15.97 1,225.88 5,389.93 58,506.61
3325 To 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 33322 3326 11XX To record del earnings, rela advance refur agent. Reconciliation Beginning fur Plus: CO&DS Bond int Refunde Premiun Less:	Description Professional and Technical Services	49,000.00 10,730.00	58,506.61 15.97 1,225.88 5,389.93 58,506.61
3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record del earnings, relaadvance refulagent. Reconciliation Beginning fur Plus: CO&DS Bond int Refunde Premiun Less: Principa Interest	Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted 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 erest (revenue on withheld MVLR) and bond proceeds on on refunded bonds I payments expenditure	49,000.00 10,730.00	58,506.61 15.97 1,225.88 5,389.93 58,506.61 15.97
3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided 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 agent. Reconciliation Beginning fur Plus: CO&DS Bond interest 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 atted 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 erest (revenue on withheld MVLR) and bond proceeds on on refunded bonds I payments expenditure and fees (fees on bond interest above)	49,000.00 10,730.00	58,506.61 15.97 1,225.88 5,389.93 58,506.61 15.97
3325 To 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 refur agent. Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde Premiun Less: Principa Interest Dues ar Paymen	Description Professional and Technical Services	49,000.00 10,730.00	5,389.93 5,389.93 58,506.61 15.97 - - 49,000.00 10,730.00
3325 To 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 11114 3322 3326 11XX To record del earnings, rela advance reful agent. Reconciliatic 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 atted 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 erest (revenue on withheld MVLR) and bond proceeds an on refunded bonds I payments expenditure and fees (fees on bond interest above) attended sonds escrow agent and fees (fees on refunded bonds (admin and underwriter fees)	49,000.00 10,730.00	5,389.93 5,389.93 58,506.61 15.97 - - 49,000.00 10,730.00
3325 To 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 11114 3322 3326 11XX To record del earnings, rela advance reful agent. Reconciliatic 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 atted 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 erest (revenue on withheld MVLR) and bond proceeds an on refunded bonds I payments expenditure did fees (fees on bond interest above) ts to refunded bonds escrow agent did fees on refunded bonds (admin and underwriter fees) t on refunded bonds	49,000.00 10,730.00	5,389.93 5,389.93 58,506.61 15.97 - - 49,000.00 10,730.00

F.,4!			
Entries resu	lting 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)	-	
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 2016-2017 fiscal year.		
Fund 210 De	ebt 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		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		_
Series 2017-	A to refund callable portion of Series 2006-A due from 1/1/2018		
through 1/1/2	028		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 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)		-
	A to refund callable portion of Series 2008-A due from 1/1/2018		
through 1/1/2	·		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2016-2017 fiscal year		
Year-end en	tries:	Debit	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	2,450,107.64	
1220	Due from Other Agencies	39,634.04	
9200/730	Dues and Fees (Administrative expense)	3,340.63	
9200/710	Interest		
2632 3321	Deferred Revenues - Unavailable CO&DS Distributed		- 2.4E0.107.64
33Z I			2,450,107.64
	Interest on Undistributed CO&DS		
3325	Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees.		42,974.67
3325 To record CC	O&DS disbursements, investment earnings, and treasury fees.		
3325 To record CC 2632	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	35,721.90	
3325 To record CC 2632 3321	O&DS disbursements, investment earnings, and treasury fees.	35,721.90	42,974.67 -
3325 To record CC 2632 3321 3325	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	35,721.90	42,974.67 -
3325 To record CC 2632 3321 3325 To 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	35,721.90	42,974.67 -
3325 To record CC 2632 3321 3325 To 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 eneral Fund	35,721.90	42,974.67 -
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		42,974.67 -
3325 To record CC 2632 3321 3325 To 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 the seneral Fund Description	35,721.90 65,846.76	42,974.67 -
3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year		42,974.67 - 35,721.90
3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year		42,974.67 - 35,721.90
3325 To record CC 2632 3321 3325 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		42,974.67 - 35,721.90
3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 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 eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration foounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.		42,974.67 - 35,721.90
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	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and the series of the series	65,846.76	42,974.67 - 35,721.90
3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	65,846.76 1,812,000.00 108,310.00	42,974.67 - 35,721.90
3325 To record CC 2632 3321 3325 To 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	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	65,846.76	42,974.67 - 35,721.90
3325 To record CC 2632 3321 3325 To 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	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and the series of Description Professional and Technical Services CO&DS Withheld for Administration Discounts 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	65,846.76 1,812,000.00 108,310.00	42,974.67 - 35,721.90
3325 To record CC 2632 3321 3325 To 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	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and the series of Deferred Revenues - Unavailable, CO&DS disbursements, and the series of Description Professional and Technical Services CO&DS Withheld for Administration Description Description 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	65,846.76 1,812,000.00 108,310.00	42,974.67 - 35,721.90
3325 To record CC 2632 3321 3325 To 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	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and the series of Description Professional and Technical Services CO&DS Withheld for Administration Discounts 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	65,846.76 1,812,000.00 108,310.00	42,974.67 - 35,721.90
3325 To record CC 2632 3321 3325 To 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	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 Dounts withheld from MVLR for actual administration fees as Article 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	65,846.76 1,812,000.00 108,310.00	42,974.67 - 35,721.90 65,846.76 - 1,873,829.60 511.35
3325 To record CC 2632 3321 3325 To 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 - 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 Bounts withheld from MVLR for actual administration fees as article 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	65,846.76 1,812,000.00 108,310.00	42,974.67 - 35,721.90 65,846.76
3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 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 Description Professional and Technical Services CO&DS Withheld for Administration Dounts 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 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 Fund Earnings Cash Description Fund Earnings Cash Description Fees Payments 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 Fund Fund Fund Fund Fund Fund Fund Fun	65,846.76 1,812,000.00 108,310.00	42,974.67 - 35,721.90 65,846.76 - 1,873,829.60 511.35
3325 To record CC 2632 3321 3325 To 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 33322 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 Description Professional and Technical Services CO&DS Withheld for Administration Diounts 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	65,846.76 1,812,000.00 108,310.00	42,974.67 - 35,721.90 65,846.76 - 1,873,829.60 511.35
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 11114 3322 3326 11XX To record de earnings, rela advance refu	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 Dounts 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 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 Fund Earnings Cash Description Fund Earnings Cash Description Fees Payments 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 Fund Fund Fund Fund Fund Fund Fund Fun	65,846.76 1,812,000.00 108,310.00	42,974.67 - 35,721.90 65,846.76 - 1,873,829.60 511.35
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 11114 3322 3326 11XX To record de earnings, rela advance refu	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 Diounts 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	65,846.76 1,812,000.00 108,310.00	42,974.67 - 35,721.90 65,846.76 - 1,873,829.60 511.35
3325 To record CC 2632 3321 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 2210 1114 3322 3326 11XX 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 Description Professional and Technical Services CO&DS Withheld for Administration Diounts 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	65,846.76 1,812,000.00 108,310.00	42,974.67 - 35,721.90 65,846.76 - 1,873,829.60 511.35
3325 To record CC 2632 3321 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 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fur	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 Distributed Town 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 Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal agent to payments of refunded bonds escrow	65,846.76 1,812,000.00 108,310.00	42,974.67 - 35,721.90 65,846.76 - 1,873,829.60 511.35
3325 To record CC 2632 3321 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 11114 3322 3326 11XX 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 Description Professional and Technical Services CO&DS Withheld for Administration Description Professional and Technical Services CO&DS Withheld for Administration 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 Description Description Description Redemption of Principal Des	65,846.76 1,812,000.00 108,310.00	42,974.67 - 35,721.90 65,846.76 - 1,873,829.60 511.35 46,560.19
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 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatic 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 Description Professional and Technical Services CO&DS Withheld for Administration Dounts 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 inding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: In the service as provided in prior school year Withheld	65,846.76 1,812,000.00 108,310.00	42,974.67 - 35,721.90 65,846.76 - 1,873,829.60 511.35 46,560.19 56,185.28 1,873,829.60
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 # 9200/740 9200/750 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond in	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 Dounts 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 anding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: Withheld Iterest (revenue on withheld MVLR)	65,846.76 1,812,000.00 108,310.00	42,974.67 - 35,721.90 65,846.76 - 1,873,829.60 511.35 46,560.19 56,185.28 1,873,829.60
3325 To record CC 2632 3321 3325 To 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 33322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde	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 Dounts 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 inding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: In the service as provided in prior school year Withheld	65,846.76 1,812,000.00 108,310.00	42,974.67 - 35,721.90 65,846.76 - 1,873,829.60 511.35 46,560.19 56,185.28 1,873,829.60
3325 To record CC 2632 3321 3325 To 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 33322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde	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 Diounts 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 On of activity in fund 210, Debt Service: Withheld Deferred Revenue on withheld MVLR) Description Redemption of Principal Descr	65,846.76 1,812,000.00 108,310.00	42,974.67 - 35,721.90 65,846.76 - 1,873,829.60 511.35 46,560.19 56,185.28 1,873,829.60
3325 To record CC 2632 3321 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 2210 1114 3322 3326 111XX To record de earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa	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 Description Professional Services CO&DS Withheld for Administration Description Professional 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 Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Fund Earnings Cash Descri	65,846.76 1,812,000.00 108,310.00	42,974.67 - 35,721.90 65,846.76 1,873,829.60 511.35 46,560.19 56,185.28 1,873,829.60 511.35 - 1,812,000.00
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 # 9200/720 9200/730 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatic 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 Description Professional and Technical Services CO&DS Withheld for Administration Description Professional and Technical Services CO&DS Withheld for Administration Description Professional and Technical Services CO&DS Withheld for 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 Service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Description Description Description Description Redemption of Principal Interest Description Redemption of Principal	65,846.76 1,812,000.00 108,310.00	42,974.67 - 35,721.90 65,846.76 65,846.76 1,873,829.60 511.35 46,560.19 56,185.28 1,873,829.60 511.35 - 1,812,000.00 108,310.00
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 # 9200/720 9200/730 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar	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 Description Professional 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 Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Fund Earnings Cash Descriptio	65,846.76 1,812,000.00 108,310.00	42,974.67 - 35,721.90 65,846.76 65,846.76 1,873,829.60 511.35 46,560.19 56,185.28 1,873,829.60 511.35 - 1,812,000.00 108,310.00
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 11114 33322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatia Beginning fur Plus:	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 Description Professional mover of activity in fund 210, Debt Service, and Enterest (revenue on withheld for Service) Description Redesprice payments, MVLR withheld for Gestow of refunded bonds Description Redesprice payments, MVLR withheld for debt service, investment at defees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Description 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 Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Descriptio	65,846.76 1,812,000.00 108,310.00	42,974.67 - 35,721.90 65,846.76 65,846.76 1,873,829.60 511.35 46,560.19 56,185.28 1,873,829.60 511.35 - 1,812,000.00 108,310.00
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 # 9200/710 9200/720 9200/730 9200/761 2210 11114 33322 3326 11XX To record de earnings, 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 Description Professional and Technical Services CO&DS Withheld for Administration Description Professional 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 Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Fund Earnings Cash Descriptio	65,846.76 1,812,000.00 108,310.00	42,974.67 - 35,721.90 65,846.76 65,846.76 1,873,829.60 511.35 46,560.19 56,185.28 1,873,829.60 511.35 - 1,812,000.00 108,310.00
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Escambia County School District

Fund 310 Ca	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 2016-2017 fiscal year.		
	·		
Funa 210 De	bt Service Current Bond Refunding		
Account #	<u>Description</u>		
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		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-	A to refund callable portion of Series 2006-A due from 1/1/2018		
through 1/1/2	028		
Fund 210 De	bt Service Advance Bond Refunding		
Account #			
Account # 1114	Description Cash with Fiscal/Service Agents	045 060 92	
9200/730	<u> </u>	945,960.82 2,121.92	
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	2,284.45	
	Discounts on Refunding Bonds	-	912 000 00
3715 3792	Sale of Refunding Bonds		812,000.00 123 845 84
	Premium on Sale of Refunding Bonds		123,845.84
2210 Sarias 2017	Accrued Interest Payable (Sinking Fund Accruals)		14,521.35
	A to refund callable portion of Series 2008-A due from 1/1/2018		
through 1/1/2	026		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash		
2210	Accrued Interest Payable	-	_
	nterest for the 2016-2017 fiscal year		-
ino accided il	itelest for the 2010-2017 listal year		
Year-end en	tries:	Debit	Credit
F 1 200 O-	witel Besieves CORDO		
runa 360 Ca	pital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	1,218,415.98	
1220	Due from Other Agencies	14,576.62	
9200/730	Dues and Fees (Administrative expense)	1,228.62	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		1,218,415.98
3325	Interest on Undistributed CO&DS		15,805.24
To record CC	0&DS disbursements, investment earnings, and treasury fees.		
2632	Deferred Revenues - Unavailable - Prior Year	10,737.47	
2632 3321	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	10,737.47	
2632 3321 3325	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	10,737.47	- 10,737.47
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	10,737.47	- 10,737.47
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	10,737.47	- 10,737.47
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	10,737.47	- 10,737.47
2632 3321 3325 To record PY Fund 100 Ge Account #	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description		- 10,737.47
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 Peneral Fund Description Professional and Technical Services	10,737.47 24,217.14	
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 Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration		
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 Description Professional and Technical Services CO&DS Withheld for Administration Description MVLR for actual administration fees as		
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am 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 counts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A	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 Description MVLR for actual administration fees as		
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 - Prior Year CO&DS Distributed 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 rticle XII, Section 9, Subsection (d) of the Florida Constitution.		- 10,737.47 24,217.14
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 - 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 Jounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Let Service, SBE/COBI Bonds Description		
2632 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 - Prior Year CO&DS Distributed 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 rticle XII, Section 9, Subsection (d) of the Florida Constitution.	24,217.14	
2632 3321 3325 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 Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest	24,217.14	
2632 3321 3325 To 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 - 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 Diounts 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 SBA Sinking Fund Administration Fees	24,217.14 285,000.00 93,972.50	
2632 3321 3325 To 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 - 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 Diounts 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	24,217.14 285,000.00 93,972.50	
2632 3321 3325 To 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 - 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 Diounts 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	24,217.14 285,000.00 93,972.50	
2632 3321 3325 To 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 11114	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 Diounts 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	24,217.14 285,000.00 93,972.50	24,217.14
2632 3321 3325 To 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 - 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 Dounts withheld from MVLR for actual administration fees as Pricle 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	24,217.14 285,000.00 93,972.50	24,217.14 24,217.14 371,842.88
2632 3321 3325 To 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 - 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 Dounts withheld from MVLR for actual administration fees as Article 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	24,217.14 285,000.00 93,972.50	24,217.14 - 371,842.88 101.47
2632 3321 3325 To 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	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 Dounts withheld from MVLR for actual administration fees as Pricle 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	24,217.14 285,000.00 93,972.50	24,217.14 24,217.14 371,842.88
2632 3321 3325 To 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 - 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 Dounts 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 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 Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption On Principal Interest SBA Sinking Fund Earnings Cash Description Redemption On Principal Interest SBA Sinking Fund Earnings Cash Description Redemption On Principal Interest SBA Sinking Fund Earnings Cash Description Redemption On Principal Interest SBA Sinking Fund Earnings Cash Description Redemption On Principal Interest SBA Sinking Fund Earnings Cash Description Redemption On Principal Interest SBA Sinking Fund Earnings Cash Description Redemption On Principal Interest SBA Sinking Fund Earning Redemption On Principal Interest SBA Sinking Fund Earning Redemption On Principal Interest SBA Sinking Fund Earning Redemption On Principal I	24,217.14 285,000.00 93,972.50	24,217.14 - 371,842.88 101.47
2632 3321 3325 To 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	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 Diounts 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 atted fees, reversal of accrued interest, and transfer of prior year	24,217.14 285,000.00 93,972.50	24,217.14 - 371,842.88 101.47
2632 3321 3325 To 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 refu	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 Dounts 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 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 Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption On Principal Interest SBA Sinking Fund Earnings Cash Description Redemption On Principal Interest SBA Sinking Fund Earnings Cash Description Redemption On Principal Interest SBA Sinking Fund Earnings Cash Description Redemption On Principal Interest SBA Sinking Fund Earnings Cash Description Redemption On Principal Interest SBA Sinking Fund Earnings Cash Description Redemption On Principal Interest SBA Sinking Fund Earnings Cash Description Redemption On Principal Interest SBA Sinking Fund Earning Redemption On Principal Interest SBA Sinking Fund Earning Redemption On Principal Interest SBA Sinking Fund Earning Redemption On Principal I	24,217.14 285,000.00 93,972.50	24,217.14 - 371,842.88 101.47
2632 3321 3325 To 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 33322 3326 11XX To record del earnings, rela advance refu	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 Diounts 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 atted fees, reversal of accrued interest, and transfer of prior year	24,217.14 285,000.00 93,972.50	24,217.14 - 371,842.88 101.47
2632 3321 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 11XX To record del 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 Description Professional and Technical Services CO&DS Withheld for Administration Diounts 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 Redemption of Principal Interest SBA Sinking 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 Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow	24,217.14 285,000.00 93,972.50	24,217.14 - 371,842.88 101.47
2632 3321 3325 To 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 del earnings, rela advance refu agent. Reconciliation	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 Diounts 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 Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	24,217.14 285,000.00 93,972.50	24,217.14 - 371,842.88 101.47 7,145.45
2632 3321 3325 To 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 refu agent. Reconciliation Beginning fur	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 Diounts 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 Redemption of Principal Interest SBA Sinking 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 Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow	24,217.14 285,000.00 93,972.50	24,217.14 - 371,842.88 101.47
2632 3321 3325 To 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 del 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 Description Professional and Technical Services CO&DS Withheld for Administration 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 D	24,217.14 285,000.00 93,972.50	24,217.14 - 371,842.88 101.47 7,145.45 47,249.52
2632 3321 3325 To 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 agent. Reconciliation 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 Description Professional and Technical Services CO&DS Withheld for Administration Description Description Description Description Description Description Description Redemption of Principal Description Description Redemption of Principal	24,217.14 285,000.00 93,972.50	24,217.14 - 371,842.88 101.47 7,145.45 47,249.52 371,842.88
2632 3321 3325 To 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 33322 3326 11XX To record del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond in	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 Diounts 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 Of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Denoted activity in fund 210, Debt Service: Indicated the provided in prior school year Withheld Interest the payments of withheld MVLR)	24,217.14 285,000.00 93,972.50	24,217.14 371,842.88 101.47 7,145.45 47,249.52 371,842.88 101.47
2632 3321 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 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde	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 Diounts 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 atted fees, reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow Denote activity in fund 210, Debt Service: Indicated the service on withheld MVLR) Indicated the service of the s	24,217.14 285,000.00 93,972.50	24,217.14 371,842.88 101.47 7,145.45 47,249.52 371,842.88 101.47 812,000.00
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 33322 3326 11XX To record del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond in' Refunde Premiur	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 Diounts 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 Of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Denoted activity in fund 210, Debt Service: Indicated the provided in prior school year Withheld Interest the payments of withheld MVLR)	24,217.14 285,000.00 93,972.50	24,217.14 371,842.88 101.47 7,145.45 47,249.52 371,842.88 101.47
2632 3321 3325 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 312X To record del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond in Refunde Premiur Less:	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 Distributed 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 Of service payments, MVLR withheld for debt service, investment atted 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: Indicated balance as provided in prior school year withheld Interest terest (revenue on withheld MVLR) Interest (revenue on withheld MVLR)	24,217.14 285,000.00 93,972.50	24,217.14 371,842.88 101.47 7,145.45 47,249.52 371,842.88 101.47 812,000.00 123,845.84
2632 3321 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 11114 3322 3326 111XX To record del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde Premiur Less: Principa	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 Dounts withheld from MVLR for actual administration fees as ricle 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 CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Cown of activity in fund 210, Debt Service: Indicate the payments of refunded bonds escrow Description Redemption of Principal Interest (revenue on withheld MVLR) Debt Service: Indicate the payments of refunded bonds I payments	24,217.14 285,000.00 93,972.50	24,217.14 371,842.88 101.47 7,145.45 47,249.52 371,842.88 101.47 812,000.00 123,845.84 285,000.00
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond interest Principa Interest	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 Tounts withheld from MVLR for actual administration fees as Titicle 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 atted 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: Metable Description Withheld detest (revenue on withheld MVLR) Add bond proceeds In on refunded bonds Il payments expenditure	24,217.14 285,000.00 93,972.50	24,217.14 371,842.88 101.47 7,145.45 47,249.52 371,842.88 101.47 812,000.00 123,845.84 285,000.00 93,972.50
2632 3321 3325 To 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 33322 3326 11XX To record del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar	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 Dounts 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 Description SBE/COBI Bonds Description SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBE/COBI Bonds Description S	24,217.14 285,000.00 93,972.50	24,217.14 371,842.88 101.47 7,145.45 47,249.52 371,842.88 101.47 812,000.00 123,845.84 285,000.00
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 33322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymen	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. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted 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) and bond proceeds an on refunded bonds If payments expenditure and fees (fees on bond interest above)	24,217.14 285,000.00 93,972.50	24,217.14 371,842.88 101.47 7,145.45 47,249.52 371,842.88 101.47 812,000.00 123,845.84 285,000.00 93,972.50 117.30
2632 3321 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 33322 3326 11XX 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	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 Dounts 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 atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Denote activity in fund 210, Debt Service: And balance as provided in prior school year withheld Betterest (revenue on withheld MVLR) and bond proceeds on on refunded bonds Il payments expenditure and fees (fees on bond interest above) tist to refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees)	24,217.14 285,000.00 93,972.50	24,217.14 371,842.88 101.47 7,145.45 47,249.52 371,842.88 101.47 812,000.00 123,845.84 285,000.00 93,972.50
2632 3321 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 33322 3326 11XX 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	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. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted 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) and bond proceeds an on refunded bonds If payments expenditure and fees (fees on bond interest above)	24,217.14 285,000.00 93,972.50	24,217.14 371,842.88 101.47 7,145.45 47,249.52 371,842.88 101.47 812,000.00 123,845.84 285,000.00 93,972.50 117.30

Flagler County School District

E	lting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
runa siu Ga	upital Projects, COBI Bonds	_	
Account #			
11XX	<u>Description</u> Cash	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2016-2017 fiscal year.		
	·		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
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		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-	A to refund callable portion of Series 2006-A due from 1/1/2018		
through 1/1/2	028		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Description Cash with Fiscal/Service Agents	=	
9200/730	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	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds	-	=
3713 3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		=
	A to refund callable portion of Series 2008-A due from 1/1/2018		-
	•		
through 1/1/2			
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2016-2017 fiscal year		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	<u>Description</u>	400 740 67	
11XX	Cash Pug from Other Agencies	160,740.97	
1220	Due from Other Agencies	4,441.70	
9200/730	Dues and Fees (Administrative expense)	374.38	
9200/710	Interest Deferred Revenues - Unavailable		
2632 3321	Deferred Revenues - Unavailable CO&DS Distributed		160,740.97
3321 3325	Interest on Undistributed CO&DS		4,816.08
JU2U	D&DS disbursements, investment earnings, and treasury fees.		+,010.08
To record CC			
To record CC	and troubury root.		
	Deferred Revenues - Unavailable - Prior Year	3,251.91	
2632		3,251.91	_
2632 3321	Deferred Revenues - Unavailable - Prior Year	3,251.91	- 3,251.91
2632 3321 3325	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	3,251.91	- 3,251.91
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	3,251.91	- 3,251.91
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	3,251.91	- 3,251.91
2632 3321 3325 To record PY Fund 100 Ge Account #	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Peneral Fund Description		- 3,251.91
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 Description Professional and Technical Services	3,251.91 7,379.31	
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		3,251.91 7,379.31
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 Description Professional and Technical Services		
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		
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A	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 Hounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
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 - 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 Description MVLR for actual administration fees as a pricle XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds		
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 - 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 Brounts withheld from MVLR for actual administration fees as riccle XII, Section 9, Subsection (d) of the Florida Constitution. Description Description Description	7,379.31	
2632 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 - 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 Brounts withheld from MVLR for actual administration fees as ricicle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal	7,379.31	
2632 3321 3325 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 Comeral Fund Description Professional and Technical Services CO&DS Withheld for Administration Counts withheld from MVLR for actual administration fees as criticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest	7,379.31 286,000.00 44,970.00	
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	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 Diounts 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	7,379.31	
2632 3321 3325 To 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 - 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 Diounts 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	7,379.31 286,000.00 44,970.00	
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210	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 Distribution 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	7,379.31 286,000.00 44,970.00	
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114	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 Description Redemption of Principal Description Redemption of Principal Description Redemption of Principal Description Description Description Description Description Redemption of Principal Description Description Description Description Redemption of Principal Description Description Description Description Description Redemption of Principal Description	7,379.31 286,000.00 44,970.00	7,379.31
2632 3321 3325 To 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 - 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 Dounts withheld from MVLR for actual administration fees as Article 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	7,379.31 286,000.00 44,970.00	7,379.31 - 323,833.72
2632 3321 3325 To 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 - 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 Dounts withheld from MVLR for actual administration fees as Article 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	7,379.31 286,000.00 44,970.00	7,379.31 7,379.31 323,833.72 88.37
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 9200/720 9200/730 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 Description Professional and Technical Services CO&DS Withheld for Administration Distribution MVLR for actual administration fees as a pricted 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	7,379.31 286,000.00 44,970.00	7,379.31 - 323,833.72
2632 3321 3325 To 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 - 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 Dounts withheld from MVLR for actual administration fees as Article 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 Redemption Fees Payments 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 Redempti	7,379.31 286,000.00 44,970.00	7,379.31 7,379.31 323,833.72 88.37
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 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record del earnings, rela	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 Diounts 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	7,379.31 286,000.00 44,970.00	7,379.31 7,379.31 323,833.72 88.37
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 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu	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 Dounts withheld from MVLR for actual administration fees as Article 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 Redemption Fees Payments 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 Redempti	7,379.31 286,000.00 44,970.00	7,379.31 7,379.31 323,833.72 88.37
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 9200/720 9200/730 9200/761 2210 11114 33322 3326 11XX To record del earnings, rela advance refu	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 Diounts 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	7,379.31 286,000.00 44,970.00	7,379.31 7,379.31 323,833.72 88.37
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 9200/730 9200/761 2210 11114 3322 3326 11XX To record del 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 Description Professional and Technical Services CO&DS Withheld for Administration Distributed 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 Redemption of Principal Interest SBA Sinking 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 Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal agent to payments of refunded bonds escrow	7,379.31 286,000.00 44,970.00	7,379.31 7,379.31 323,833.72 88.37
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 9200/730 9200/761 2210 1114 3322 3326 111XX To record del earnings, rela advance refu agent. Reconciliation	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 Distributed From MVLR for actual administration fees as Pricle 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 Cash With Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Refunding SBA Sinking Fund Earnings Cash Description Redemption of Refunding SBA Sinking Fund Earnings Cash Description Refunding SBA Sinking Fund Earnings Cash Description Refunded SBBA Sinking Fund Earnings Cash Description Refunded SBBA Sinking Fund Earnings Cash Description Refunding SBBA Sinking Funding SBBA Sinking Fund Earnings Cash Description Refunding SBBA Sinking Funding SBBA Sinking Fund Earnings Cash Description Refunding SBBA Sinking Funding S	7,379.31 286,000.00 44,970.00	7,379.31 7,379.31 323,833.72 88.37
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 9200/730 9200/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliatic Beginning fur	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 Distributed 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 Redemption of Principal Interest SBA Sinking 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 Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal agent to payments of refunded bonds escrow	7,379.31 286,000.00 44,970.00	7,379.31 7,379.31 323,833.72 88.37
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 9200/720 9200/761 2210 1114 3322 3326 11XX To record del 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 Description Professional and Technical Services CO&DS Withheld for Administration 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 D	7,379.31 286,000.00 44,970.00	7,379.31 323,833.72 88.37 7,150.07
2632 3321 3325 To 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 agent. Reconciliation 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 Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as ricle 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 Of Service payments, MVLR withheld for debt service, investment atted 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: The withheld	7,379.31 286,000.00 44,970.00	7,379.31 - 323,833.72 88.37 7,150.07
2632 3321 3325 To 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 33322 3326 11XX To record del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond in	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 Diounts 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 anding cash with fiscal agent to payments of refunded bonds escrow Den of activity in fund 210, Debt Service: Muthheld Deferred Revenue on withheld MVLR)	7,379.31 286,000.00 44,970.00	7,379.31 323,833.72 88.37 7,150.07
2632 3321 3325 To 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 33322 3326 11XX To record del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond in	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 Dounts withheld from MVLR for actual administration fees as ricle 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 Of Service payments, MVLR withheld for debt service, investment atted 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: The withheld	7,379.31 286,000.00 44,970.00	7,379.31 323,833.72 88.37 7,150.07 22,618.16 323,833.72
2632 3321 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 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde	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 Diounts 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 anding cash with fiscal agent to payments of refunded bonds escrow Den of activity in fund 210, Debt Service: Muthheld Deferred Revenue on withheld MVLR)	7,379.31 286,000.00 44,970.00	7,379.31 323,833.72 88.37 7,150.07 22,618.16 323,833.72
2632 3321 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 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde	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 Diounts 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 On of activity in fund 210, Debt Service: In displaying the prior school year Withheld Deferred Revenues - Unavailable - Prior Year Prior Substituted - Prior	7,379.31 286,000.00 44,970.00	7,379.31 323,833.72 88.37 7,150.07 22,618.16 323,833.72
2632 3321 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 11114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond ini Refunde Premiur Less: Principa	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 Distributed Every Cowney of the Florida Constitution. Description Professional and Technical Services CO&DS Withheld for 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 Of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Description Of activity in fund 210, Debt Service: The displacement of the payments of refunded bonds escrow Description Of activity in fund 210, Debt Service: The displacement of the payments of the payments of refunded bonds escrow Description Of activity in fund 210, Debt Service: The displacement of the payments of refunded bonds escrow Description Of activity in fund 210, Debt Service: The displacement of the payments of the paymen	7,379.31 286,000.00 44,970.00	7,379.31 323,833.72 88.37 7,150.07 22,618.16 323,833.72 88.37
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 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond ini Refunde Premiur Less: Principa	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 Distributed Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration Distributed Revenues - Unavailable, CO&DS Withheld for Administration fees as Pricie 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 Of SBBA Sinking	7,379.31 286,000.00 44,970.00	7,379.31 323,833.72 88.37 7,150.07 22,618.16 323,833.72 88.37
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 9200/720 9200/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in' Refundac Premiur Less: Principa Interest	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 Distributed Every Cowney of the Florida Constitution. Description Professional and Technical Services CO&DS Withheld for 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 Of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Description Of activity in fund 210, Debt Service: The displacement of the payments of refunded bonds escrow Description Of activity in fund 210, Debt Service: The displacement of the payments of the payments of refunded bonds escrow Description Of activity in fund 210, Debt Service: The displacement of the payments of refunded bonds escrow Description Of activity in fund 210, Debt Service: The displacement of the payments of the paymen	7,379.31 286,000.00 44,970.00	7,379.31 323,833.72 88.37 7,150.07 22,618.16 323,833.72 88.37
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 9200/730 9200/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymen	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. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted 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: In distance as provided in prior school year withheld terest (revenue on withheld MVLR) and bond proceeds on on refunded bonds In payments expenditure and fees (fees on bond interest above)	7,379.31 286,000.00 44,970.00	7,379.31 323,833.72 88.37 7,150.07 22,618.16 323,833.72 88.37 - 286,000.00 44,970.00
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 33322 3326 11XX 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	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 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: In displayments Description Interest Payable Description Descr	7,379.31 286,000.00 44,970.00	7,379.31 323,833.72 88.37 7,150.07 22,618.16 323,833.72 88.37 - 286,000.00 44,970.00
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 33322 3326 11XX 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	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. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted 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: In distance as provided in prior school year withheld terest (revenue on withheld MVLR) and bond proceeds on on refunded bonds In payments expenditure and fees (fees on bond interest above)	7,379.31 286,000.00 44,970.00	7,379.31 323,833.72 88.37 7,150.07 22,618.16 323,833.72 88.37 - 286,000.00 44,970.00

School District Annual Financial Report CO&DS Entries For Fiscal Year 2016-2017 Franklin County School District

_	Franklin 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	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2016-2017 fiscal year.		
Fund 210 De	ebt 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		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2006-A due from 1/1/2018		
through 1/1/2			
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
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)		-
	A to refund callable portion of Series 2008-A due from 1/1/2018		
through 1/1/2			
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX 2210	Cash	-	
	Accrued Interest Payable nterest for the 2016-2017 fiscal year		-
140 decided ii	nerest for the 2010 2017 fiscal year		
Year-end en		<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash Pue from Other Agencies	44,756.43	
1220 9200/730	Due from Other Agencies Dues and Fees (Administrative expense)	410.24 34.58	
9200/710	Interest	04.00	
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		44,756.43
3325 To record CC	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.		444.82
TO TECOTO OC	ADO disbursements, investment earnings, and treasury lees.		
2632	Deferred Revenues - Unavailable - Prior Year	302.19	
3321	CO&DS Distributed		-
3325 To record PV	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and		302.19
Fund 100 Ge			
Account # 7200/310	<u>Description</u> Professional and Technical Services	681.57	
3323	CO&DS Withheld for Administration	001.37	681.57
	nounts withheld from MVLR for actual administration fees as		
	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
proviaea in A	Title All, Section 9, Subsection (a) of the Florida Constitution.		
	ebt Service, SBE/COBI Bonds		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Fund 210 De Account #	• • • • • • • • • • • • • • • • • • • •	-	
Fund 210 De Account # 9200/710 9200/720	<u>Pet Service, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal Interest	:	
Fund 210 De Account # 9200/710 9200/720 9200/730	ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	:	
Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761	<u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	- - - -	
Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210	<u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	- - - - -	
Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114	<u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	- - - - -	<u>.</u>
Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	- - - - -	- - -
Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	- - - - -	- - - - -
Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record dei	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	: : : :	- - - - -
Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	: : : :	:
Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 33322 3326 11XX To record de earnings, rela advance refu	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	: : : :	:
Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 33322 3326 11XX To record de earnings, rela advance refu	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	- - - - -	: : :
Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	- - - - -	:
Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 33322 3326 111XX To record de earnings, rela advance refu agent. Reconciliation	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	- - - - -	
Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Plus:	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash but 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 on of activity in fund 210, Debt Service: and balance as provided in prior school year	- - - - -	· ·
Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Plus: 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 SBA Sinking Fund Earnings Cash but 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 on of activity in fund 210, Debt Service: In displaying the service of the se	- - - - -	- - -
Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 33322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatia Beginning fur Plus: CO&DS Bond in	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash obt 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)	- - - - -	-
Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 33322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash obt 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: Individual balance as provided in prior school year Individual balance as withheld Individual balance as withheld MVLR)	- - - - - -	-
Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 33322 3326 111XX To record de earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash obt 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)	- - - - - -	-
Fund 210 De Account # 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 Refunde Premiur Less:	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment atted 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: Indicated the service on withheld MVLR) and bond proceeds In on refunded bonds	- - - - - -	-
Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 111XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash obt 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: Individual balance as provided in prior school year Individual balance as withheld Individual balance as withheld MVLR)	- - - - - -	-
Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa 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 obt 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 on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld terest (revenue on withheld MVLR) and bond proceeds on on refunded bonds all payments	- - - - - -	-
Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 33322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Refundo Premiur Less: Principa Interest Dues ar Paymer	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with 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: Indibalance as provided in prior school year withheld terest (revenue on withheld MVLR) and bond proceeds In on refunded bonds In payments expenditure Indicate the service and interest above) Interest (fees on bond interest above)	- - - - - -	-
Fund 210 De Account # 9200/710 9200/720 9200/761 2210 11114 33322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunda Premiur Less: Principa Interest Dues ar Paymer Dues ar	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted 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: India balance as provided in prior school year withheld terest (revenue on withheld MVLR) and bond proceeds In on refunded bonds In payments expenditure India fees (fees on bond interest above) Interest (fees on refunded bonds (admin and underwriter fees)	- - - - - -	-
Fund 210 De Account # 9200/710 9200/720 9200/761 2210 11114 33322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunda Premiur Less: Principa Interest Dues ar Paymer Dues ar	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash obt service payments, MVLR withheld for debt service, investment atted 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) and bond proceeds an on refunded bonds all payments expenditure and fees (fees on bond interest above) and fees (fees on refunded bonds (admin and underwriter fees) at on refunded bonds at on refunded bonds	- - - - - - -	-

School District Annual Financial Report CO&DS Entries For Fiscal Year 2016-2017 Gadsden County School District

⊏⊓tries resu	Mine from bond incomes and active Pro-	B.10	
	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
	apital Projects, COBI Bonds		
Account # 11XX	<u>Description</u> Cash		
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791 No new mon	Premium on Sale of Bonds ey bond issues for the 2016-2017 fiscal year.		-
	ebt 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		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2006-A due from 1/1/2018		
through 1/1/2			
	ebt Service Advance Bond Refunding		
Account # 1114	Description Cash with Figgal/Sorvice Agents		
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 3702	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2008-A due from 1/1/2018		
through 1/1/2	•		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX 2210	Cash	-	
	Accrued Interest Payable nterest for the 2016-2017 fiscal year		-
	·		
Year-end en		<u>Debit</u>	Credit
	apital Projects, CO&DS		
Account # 11XX	<u>Description</u> Cash	73,410.74	
1220	Due from Other Agencies	2,631.14	
9200/730	Dues and Fees (Administrative expense)	221.77	
9200/710	Interest		
2632 3321	Deferred Revenues - Unavailable CO&DS Distributed		- 72 410 74
3325	Interest on Undistributed CO&DS		73,410.74 2.852.91
To record CO	D&DS disbursements, investment earnings, and treasury fees.		,
2632	Deferred Revenues - Unavailable - Prior Year	1,938.16	
3321	CO&DS Distributed	1,930.10	-
3325	Interest on Undistributed CO&DS		1,938.16
To record PY	Deferred Revenues - Unavailable, CO&DS disbursements, and		
	aneral Fund		
Fund 100 Ge	steral i unu		
Account #	<u>Description</u>		
Account # 7200/310	Description Professional and Technical Services	4,371.30	4.074.00
Account # 7200/310 3323	Description Professional and Technical Services CO&DS Withheld for Administration	4,371.30	4,371.30
Account # 7200/310 3323 To record am	Description Professional and Technical Services	4,371.30	4,371.30
Account # 7200/310 3323 To record am provided in A	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.	4,371.30	4,371.30
Account # 7200/310 3323 To record am provided in A Fund 210 De	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as criticle XII, Section 9, Subsection (d) of the Florida Constitution.	4,371.30	4,371.30
Account # 7200/310 3323 To record amprovided in A Fund 210 De Account #	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.	4,371.30 196,000.00	4,371.30
Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	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. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest	196,000.00 22,530.00	4,371.30
Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Sebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	196,000.00	4,371.30
Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Lebt Service. SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	196,000.00 22,530.00	4,371.30
Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Sebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	196,000.00 22,530.00	4,371.30 -
Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322	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. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	196,000.00 22,530.00	213,637.96
Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle 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	196,000.00 22,530.00	213,637.96 58.30
Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle 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	196,000.00 22,530.00	213,637.96
provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle 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 bt service payments, MVLR withheld for debt service, investment	196,000.00 22,530.00	213,637.96 58.30
Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle 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	196,000.00 22,530.00	213,637.96 58.30
Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Post Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	196,000.00 22,530.00	213,637.96 58.30
Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 111XX To record de earnings, rela advance refu agent.	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Post Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	196,000.00 22,530.00	213,637.96 58.30
Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 33322 3326 11XX To record de earnings, reladvance refuagent. Reconciliation	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit 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:	196,000.00 22,530.00	213,637.96 58.30 4,901.14
Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, relaadvance refuagent. Reconciliation	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service. SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	196,000.00 22,530.00	213,637.96 58.30
Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, relaadvance refuagent. Reconciliation Beginning für Plus: CO&DS	Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as uticle 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 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 on of activity in fund 210, Debt Service: Individual cash withheld	196,000.00 22,530.00	213,637.96 58.30 4,901.14 11,353.93 213,637.96
Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliativ Beginning fur Plus: CO&DS Bond in	Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 For of activity in fund 210, Debt Service: Indicated the service on withheld MVLR)	196,000.00 22,530.00	213,637.96 58.30 4,901.14
Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Plus: CO&DS Bond in Refundo	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. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash but 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 Pen of activity in fund 210, Debt Service: In displaying the proceeds Withheld Iterest (revenue on withheld MVLR) In the formula displaying the proceeds Red Service Service as a service of prior year red bond proceeds	196,000.00 22,530.00	213,637.96 58.30 4,901.14 11,353.93 213,637.96
Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde	Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 For of activity in fund 210, Debt Service: Indicated the service on withheld MVLR)	196,000.00 22,530.00	213,637.96 58.30 4,901.14 11,353.93 213,637.96
Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 33322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur Less:	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. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash but 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 Pen of activity in fund 210, Debt Service: In displaying the proceeds Withheld Iterest (revenue on withheld MVLR) In the formula displaying the proceeds Red Service Service as a service of prior year red bond proceeds	196,000.00 22,530.00	213,637.96 58.30 4,901.14 11,353.93 213,637.96 58.30
Account # 7200/310 3323 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. Reconciliation Beginning fur Plus: CO&DS Bond in Refundu Less: Principa Interest	Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as uticle 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 Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit 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: Indicated the service on withheld MVLR) Indicated the service on refunded bonds In payments In paymen	196,000.00 22,530.00	213,637.96 58.30 4,901.14 11,353.93 213,637.96 58.30 - - 196,000.00 22,530.00
Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fun Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues an	Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as uticle 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 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 on of activity in fund 210, Debt Service: India balance as provided in prior school year is withheld terest (revenue on withheld MVLR) and bond proceeds In on refunded bonds all payments expenditure and fees (fees on bond interest above)	196,000.00 22,530.00	213,637.96 58.30 4,901.14 11,353.93 213,637.96 58.30
Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliativ Beginning fur Plus: CO&DS Bond in Refunda Premiur Less: Principa Interest Dues an Paymer	Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 For of activity in fund 210, Debt Service: Indicated the service on withheld MVLR) Indicated the service on withheld MVLR) Indicated the service on bond interest above) Interest (fees on bond interest above) Interest to refunded bonds escrow agent	196,000.00 22,530.00	213,637.96 58.30 4,901.14 11,353.93 213,637.96 58.30 - - 196,000.00 22,530.00
Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refunda Premiur Less: Principa Interest Dues an Paymer Dues an	Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as uticle 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 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 on of activity in fund 210, Debt Service: India balance as provided in prior school year is withheld terest (revenue on withheld MVLR) and bond proceeds In on refunded bonds all payments expenditure and fees (fees on bond interest above)	196,000.00 22,530.00	213,637.96 58.30 4,901.14 11,353.93 213,637.96 58.30 - - 196,000.00 22,530.00

Gilchrist County School District

	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	=	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	=	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2016-2017 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
	Description		
Account # 9299/790	Miscellaneous - Principal/Interest- Current Refunding		
9200/730	Dues and Fees (Issuance costs - underwriter's discount)		
9200/730	Dues and Fees (Issuance costs - underwriter's discounty Dues and Fees (Issuance costs - bond finance/admin charges)	_	
9299/892	Discounts on Refunding Bonds	_	
3715	Sale of Refunding Bonds		_
3792	Premium on Sale of Refunding Bonds		_
2210	Accrued Interest Payable (Sinking Fund Accruals)		_
	A to refund callable portion of Series 2006-A due from 1/1/2018		
through 1/1/2	•		
unougn 1/1/2	026		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2008-A due from 1/1/2018		
through 1/1/2	•		
•			
rund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2016-2017 fiscal year		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	63,390.87	
1220	Due from Other Agencies	929.63	
9200/730	Dues and Fees (Administrative expense)	78.36	
9200/730	Interest	70.50	
2632	Deferred Revenues - Unavailable		_
3321	CO&DS Distributed		63,390.87
3325	Interest on Undistributed CO&DS		1,007.99
	D&DS disbursements, investment earnings, and treasury fees.		1,007.00
10 100010 00	abo disbursements, investment earnings, and treasury rees.		
2632	Deferred Revenues - Unavailable - Prior Year	679.94	
3321	CO&DS Distributed		_
3325	Interest on Undistributed CO&DS		679.94
	Deferred Revenues - Unavailable, CO&DS disbursements, and		
Fund 400 O	meral Fund		
_			
Account #	Description		
Account # 7200/310	Description Professional and Technical Services	1,544.46	
Account # 7200/310 3323	<u>Description</u> Professional and Technical Services CO&DS Withheld for Administration	1,544.46	1,544.46
Account # 7200/310 3323 To record am	<u>Description</u> Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	1,544.46	1,544.46
Account # 7200/310 3323 To record am	<u>Description</u> Professional and Technical Services CO&DS Withheld for Administration	1,544.46	1,544.46
Account # 7200/310 3323 To record am provided in A	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.	1,544.46	1,544.46
Account # 7200/310 3323 To record am provided in A Fund 210 De	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	1,544.46	1,544.46
Account # 7200/310 3323 To record amprovided in A Fund 210 De Account #	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. abt Service, SBE/COBI Bonds Description		1,544.46
Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	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	36,000.00	1,544.46
Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720	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. 2bt Service, SBE/COBI Bonds Description Redemption of Principal Interest	36,000.00 2,940.00	1,544.46
Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Lebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	36,000.00	1,544.46
Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Lebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	36,000.00 2,940.00	1,544.46
Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Sebt Service. SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	36,000.00 2,940.00	1,544.46
provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	36,000.00 2,940.00	_
Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322	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. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	36,000.00 2,940.00	38,028.67
Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326	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. 2bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	36,000.00 2,940.00	38,028.67 10.38
Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322	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. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	36,000.00 2,940.00	38,028.67
Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record dei	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. 2bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	36,000.00 2,940.00	38,028.67 10.38
Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle 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 bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	36,000.00 2,940.00	38,028.67 10.38
Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela	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. 2bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	36,000.00 2,940.00	38,028.67 10.38
Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle 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 bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	36,000.00 2,940.00	38,028.67 10.38
Account # 7200/310 3323 To record amprovided 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.	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. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash obt 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	36,000.00 2,940.00	38,028.67 10.38
Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle 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 bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	36,000.00 2,940.00	38,028.67 10.38
Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatic	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. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash obt 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	36,000.00 2,940.00	38,028.67 10.38
Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatic	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit 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 on of activity in fund 210, Debt Service:	36,000.00 2,940.00	38,028.67 10.38 912.95
Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatic Beginning fur Plus:	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit 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 on of activity in fund 210, Debt Service:	36,000.00 2,940.00	38,028.67 10.38 912.95
Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/761 9210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS	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. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 on of activity in fund 210, Debt Service: India balance as provided in prior school year	36,000.00 2,940.00	38,028.67 10.38 912.95
Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond in	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 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 Ca	36,000.00 2,940.00	38,028.67 10.38 912.95 1,498.58 38,028.67
Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 For of activity in fund 210, Debt Service: Individual cash withheld	36,000.00 2,940.00	38,028.67 10.38 912.95 1,498.58 38,028.67
Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash but 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: Individual cash withheld in the prior school year Withheld Iterest (revenue on withheld MVLR) End bond proceeds	36,000.00 2,940.00	38,028.67 10.38 912.95 1,498.58 38,028.67
Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less:	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash but 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: Individual cash withheld in the prior school year Withheld Iterest (revenue on withheld MVLR) End bond proceeds	36,000.00 2,940.00	38,028.67 10.38 912.95 1,498.58 38,028.67
Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa	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. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Obt 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: Indicated bond proceeds In on refunded bonds The company of the Florida Constitution. The company of the	36,000.00 2,940.00	38,028.67 10.38 912.95 1,498.58 38,028.67 10.38
Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 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 Refunda Premiur Less: Principa Interest	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. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 Set of activity in fund 210, Debt Service: Indicated fees as provided in prior school year Set withheld Set on or refunded bonds Set on or refunded bonds Set of payments	36,000.00 2,940.00	38,028.67 10.38 912.95 1,498.58 38,028.67 10.38
Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/761 9210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar	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. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit 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 on of activity in fund 210, Debt Service: Indicated the service on withheld MVLR) Indicated the service of the servi	36,000.00 2,940.00	1,498.58 38,028.67 10.38 912.95 1,498.58 38,028.67 10.38
Account # 7200/310 3323 To record amprovided 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. Reconciliatic Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymer	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit 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 on of activity in fund 210, Debt Service: In displayments expenditure and fees (fees on bond interest above)	36,000.00 2,940.00	1,498.58 38,028.67 10.38 912.95 1,498.58 38,028.67 10.38
Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 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 Refunda Premiur Less: Principa Interest Dues ar Paymer Dues ar	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash by service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow For of activity in fund 210, Debt Service: Individual balance as provided in prior school year Swithheld Iterest (revenue on withheld MVLR) and bond proceeds In on refunded bonds In payments expenditure Indicate Sieves on bond interest above) Interest (fees on bond interest above) Interest (fees on bond interest above) Interest to refunded bonds escrow agent	36,000.00 2,940.00	1,498.58 38,028.67 10.38 912.95 1,498.58 38,028.67 10.38
Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymer Dues ar	Description Professional and Technical Services	36,000.00 2,940.00	1,498.58 38,028.67 10.38 912.95 1,498.58 38,028.67 10.38

Glades County School District

Entries resul			
	ting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	- -	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	_	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		_
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2016-2017 fiscal year.		
	•		
	bt Service Current Bond Refunding		
Account #	<u>Description</u>		
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	-	
3713 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2006-A due from 1/1/2018		-
	•		
through 1/1/2	028		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	=	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	=	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A	A to refund callable portion of Series 2008-A due from 1/1/2018		
through 1/1/2	026		
Fund 210 Da	bt Service, SBE/COBI Bonds		
			
Account #	<u>Description</u>		
11XX 2210	Cash	-	
	Accrued Interest Payable		-
No accided ii	nterest for the 2016-2017 fiscal year		
Year-end ent	ries:	Debit	Credit
	mital Praincts CORPS		
rung 360 Ca	pital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	57,604.77	
1220	Due from Other Agencies	528.02	
9200/730	Dues and Fees (Administrative expense)	44.50	
	Interest		
9200/710 2632	Deferred Revenues - Unavailable		-
2632 3321	Deferred Revenues - Unavailable CO&DS Distributed		,
2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS		,
2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed		,
2632 3321 3325 To record CC	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees.	373 73	,
2632 3321 3325 To record CC 2632	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	373.73	,
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.	373.73	572.52
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	373.73	572.52
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	373.73	572.52
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	373.73	572.52
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	373.73	572.52
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	373.73 877.23	572.52 - 373.73
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		572.52 - 373.73
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		572.52 - 373.73
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		572.52 - 373.73
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	Deferred Revenues - 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		572.52 - 373.73
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	Deferred Revenues - 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		572.52 - 373.73
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 #	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS		572.52 - 373.73
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in Al 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 rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds		572.52 - 373.73
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 # 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		572.52 - 373.73
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 # 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 SBA Sinking Fund Administration Fees		572.52 - 373.73
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 # 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, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest		572.52 - 373.73
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in Al 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 meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow		572.52 - 373.73
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in Al Fund 210 De Account # 9200/710 9200/720 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 rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable		572.52 - 373.73
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 # 9200/710 9200/720 9200/730 9200/730 9200/761 2210 11114 33322	Deferred Revenues - 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		572.52 - 373.73
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	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment 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. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds		572.52 - 373.73
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in Ar 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 Description Professional and Technical Services 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		572.52 - 373.73
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record det	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. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment		572.52 - 373.73
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 # 9200/720 9200/730 9200/730 9200/761 2210 11114 3322 3326 11XX To record det 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 Description Professional and Technical Services 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		572.52 - 373.73
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2632 3321 3325 To record CC 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 9200/730 9200/761 2210 1114 3322 3326 11XX To record det parnings, rela padvance refun pagent.	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. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment and the dees, reversal of accrued interest, and transfer of prior year and on the service of the payments of refunded bonds escrow		572.52 - 373.73
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in Al Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 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 meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment and ted fees, reversal of accrued interest, and transfer of prior year		572.52 - 373.73
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 # 9200/710 9200/720 9200/730 9200/761 2210 1114 33322 33326 11XX To record det earnings, rela advance refur 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 - 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 Ot service payments, MVLR withheld for debt service, investment and the dees, reversal of accrued interest, and transfer of prior year and on the service of the payments of refunded bonds escrow		572.52 - 373.73
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 # 9200/710 9200/720 9200/730 9200/761 2210 1114 33322 33326 11XX To record det earnings, rela 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 meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment tited fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow		572.52 - 373.73
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refunagent. Reconciliatic Beginning fur Plus:	Deferred Revenues - 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 of service payments, MVLR withheld for debt service, investment tited fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow		572.52 - 373.73
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fur Plus: CO&DS	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. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA 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: In displacements and transfer of prior year and ding cash provided in prior school year		57,604.77 572.52 - 373.73 877.23
2632 3321 3325 To record CC 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 1114 3322 3326 11XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fur Plus: CO&DS Bond int	Deferred Revenues - 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 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		572.52 - 373.73
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 # 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS & Description Professional and Technical Services CO&DS Withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. **Description** Description** Professional and Technical Services CO&DS Withheld for Administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. **Description** Description** Professional Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of 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:* withheld derest (revenue on withheld MVLR)		572.52 - 373.73
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 # 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refur agent. Reconciliatic 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 Description Professional and Technical Services 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 of service payments, MVLR withheld for debt service, investment tited 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: Individual cash of the first between the service of the prior school year withheld letterest (revenue on withheld MVLR) Add bond proceeds		572.52 - 373.73
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 # 9200/710 9200/720 9200/730 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refundation agent. Reconciliation Beginning fur Plus: CO&DS Bond int Refunde Premium Less: Principa	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS & Description 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 Ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued in prior school year withheld terest (revenue on withheld MVLR) de bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA 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: withheld terest (revenue on withheld MVLR) de bond proceeds on on refunded bonds I payments		572.52 - 373.73
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided 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 refur advance refur advance refur agent. Reconciliatic Beginning fur Plus: CO&DS Bond int Refunded Premiun Less: Principa 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: did balance as provided in prior school year withheld erest (revenue on withheld MVLR) did bond proceeds n on refunded bonds I payments expenditure		572.52 - 373.73
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record det earnings, relaadvance refur addressed refur agent. Reconciliation Beginning fur Plus: CO&DS Bond 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 ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted 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 derest (revenue on withheld MVLR) and bond proceeds on on refunded bonds I payments expenditure and fees (fees on bond interest above)		572.52 - 373.73
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 # 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde Premiun Less: Principa 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 rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted 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 erest (revenue on withheld MVLR) and bond proceeds on on refunded bonds I payments expenditure and fees (fees on bond interest above) as to refunded bonds escrow agent		572.52 - 373.73
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 # 9200/720 9200/730 9200/730 9200/761 2210 11114 3322 3326 11XX To record det earnings, rela advance refur 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 &DS disbursements, investment 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 Description Professional and Technical Services CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash It service payments, MVLR withheld for debt service, investment Ited fees, reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow In of activity in fund 210, Debt Service: Individual balance as provided in prior school year withheld Interest (revenue on withheld MVLR) Indicated bonds I payments I p		572.52 - 373.73
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 # 9200/720 9200/730 9200/730 9200/761 2210 11114 3322 3326 11XX To record det earnings, rela advance refur 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 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 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 CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest Sexiption Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment Interest fees, reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow Interest (revenue on withheld MVLR) Interest (revenue on withh		572.52 - 373.73

Gulf County School District

	Ilting from bond issuance and refunding: apital Projects, COBI Bonds	<u>Debit</u>	<u>Credit</u>
Account # 11XX	<u>Description</u> Cash		
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2016-2017 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
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		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2006-A due from 1/1/2018		
through 1/1/2	.028		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
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	-	
9299/692 3715	Sale of Refunding Bonds	-	-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2008-A due from 1/1/2018		
through 1/1/2	.026		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210 Na	Accrued Interest Payable		-
No accrued i	nterest for the 2016-2017 fiscal year		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	10,088.46	
1220	Due from Other Agencies	988.87	
9200/730	Dues and Fees (Administrative expense)	83.35	
9200/710	Interest		
2632 3321	Deferred Revenues - Unavailable CO&DS Distributed		10,088.46
3321 3325	Interest on Undistributed CO&DS		1,072.22
To record CO	D&DS disbursements, investment earnings, and treasury fees.		
	24 12 11 11 21 1	=	
2632 3321	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	716.14	_
3325	Interest on Undistributed CO&DS		716.14
	/ Deferred Revenues - Unavailable, CO&DS disbursements, and		
Fund 100 G	eneral Fund		
Account #	Description		
7200/310	Professional and Technical Services	1,642.88	
	CO&DS Withheld for Administration	.,5 12.00	1,642.88
	and the state of t		.,0.2.00
3323	nounts withheld from MVLR for actual administration fees as		1,012.00
3323 To record am	ounts withheid from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.		1,0 12.00
3323 To record am provided in A			1,012.00
3323 To record am provided in A Fund 210 De	article XII, Section 9, Subsection (d) of the Florida Constitution.		1,012.00
3323 To record am provided in A Fund 210 De Account #	Article XII, Section 9, Subsection (d) of the Florida Constitution.	90,000.00	,,,
3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720	Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest	10,040.00	,,,
3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees		,,0.1260
3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761	Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	10,040.00	,,0.1260
3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210	Article 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	10,040.00	,,0.1266
3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114	Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	10,040.00	_
3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 11114 3322	Article 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	10,040.00	97,793.66 26.69
3323 To record am provided in A	Article 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	10,040.00	97,793.66
3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX	Article 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	10,040.00	97,793.66 26.69
3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 92210 1114 3322 3326 11XX To record de	Article 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	10,040.00	97,793.66 26.69
3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refu	Article 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 bt service payments, MVLR withheld for debt service, investment	10,040.00	97,793.66 26.69
3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, relation of Account # 9200/761 9200/	Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	10,040.00	97,793.66 26.69
3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 33322 33326 111XX To record de earnings, rela advance refuagent.	Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	10,040.00	97,793.66 26.69
To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 11114 3322 3326 11XX To record de earnings, relaadvance refuagent. Reconciliation	Article 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 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	10,040.00	97,793.66 26.69
To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, relaadvance refuagent. Reconciliation	Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bbt 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 on of activity in fund 210, Debt Service:	10,040.00	97,793.66 26.69 2,250.50
3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS	Article 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 bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indicated the service as provided in prior school year So withheld	10,040.00	97,793.66 26.69 2,250.50 5,060.70 97,793.66
3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in	Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bbt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Individual cash withheld in the prior school year Swithheld Interest (revenue on withheld MVLR)	10,040.00	97,793.66 26.69 2,250.50 5,060.70
To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refundo	Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bbt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding 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 Iterest (revenue on withheld MVLR) Bed bond proceeds	10,040.00	97,793.66 26.69 2,250.50 5,060.70 97,793.66
3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refu agent. Reconciliation Plus: CO&DS Bond in Refunde Premiur	Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bbt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Individual cash withheld in the prior school year Swithheld Interest (revenue on withheld MVLR)	10,040.00	97,793.66 26.69 2,250.50 5,060.70 97,793.66
To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, relaadvance refuadent. Reconciliatie Beginning fur Plus: CO&DS Bond in Refundent Premiur Less:	Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit 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 Sound activity in fund 210, Debt Service: Indicated the service on withheld MVLR) Southheld terest (revenue on withheld MVLR) Bed bond proceeds Interest (revenue on withheld MVLR) Bed bond proceeds Interest (revenue on refunded bonds	10,040.00	97,793.66 26.69 2,250.50 5,060.70 97,793.66 26.69
To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu advance refu agent. Reconciliation Refunda Premiur Less: Principa	Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Individual balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Bed bond proceeds Interest (revenue on withheld MVLR) Bed bond proceeds Interest (revenue on withheld MVLR) Bed payments	10,040.00	97,793.66 26.69 2,250.50 5,060.70 97,793.66 26.69
3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel; advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refundo Premiun Less: Principa Interest	Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit 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 Sound activity in fund 210, Debt Service: Indicated the service on withheld MVLR) Southheld terest (revenue on withheld MVLR) Bed bond proceeds Interest (revenue on withheld MVLR) Bed bond proceeds Interest (revenue on refunded bonds	10,040.00	97,793.66 26.69 2,250.50 5,060.70 97,793.66 26.69
3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladadvance refuadent. Reconciliation Beginning fun Plus: CO&DS Bond in Refunda Premiur Less: Principa Interest Dues an Paymer	Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bbt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow Fon of activity in fund 210, Debt Service: India balance as provided in prior school year Swithheld Interest (revenue on withheld MVLR) Bed bond proceeds Interest (revenue on bond interest above) Interest (fees on bond interest above) Interest (fees on bond interest above) Interest to refunded bonds escrow agent	10,040.00	5,060.70 97,793.66 26.69 2,250.50 5,060.70 97,793.66 26.69
3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus:	Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bbt 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 Fon of activity in fund 210, Debt Service: India balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Bed bond proceeds Interest (revenue on withheld MVLR) Bed bond proceeds Interest (fees on bond interest above) Interest (fees on refunded bonds escrow agent Interest (fees on refunded bonds (admin and underwriter fees)	10,040.00	5,060.70 97,793.66 26.69 2,250.50 5,060.70 97,793.66 26.69
3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus:	Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bbt 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 Fon of activity in fund 210, Debt Service: India balance as provided in prior school year S withheld Iterest (revenue on withheld MVLR) Bed bond proceeds In on refunded bonds Bal payments Expenditure India fees (fees on bond interest above) Ints to refunded bonds escrow agent India fees on refunded bonds (admin and underwriter fees) Into on refunded bonds Bal payments Bal payments	10,040.00	5,060.70 97,793.66 26.69 2,250.50 5,060.70 97,793.66 26.69

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	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 2016-2017 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		-
2210 2	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2006-A due from 1/1/2018		
through 1/1/2			
	bt Service Advance Bond Refunding		
Account # 1114	<u>Description</u> 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 Accrued Interest Payable (Sinking Fund Accruels)		=
	Accrued Interest Payable (Sinking Fund Accruals) A to refund callable portion of Series 2008-A due from 1/1/2018		-
through 1/1/2	·		
•	bt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2016-2017 fiscal year		
Year-end en	wiege.	Debit	Credit
		Debit	Credit
_	pital Projects, CO&DS		
Account #	<u>Description</u> Cash	26 547 64	
11XX 1220	Due from Other Agencies	26,547.64 681.68	
9200/730	Dues and Fees (Administrative expense)	57.46	
9200/710	Interest		
2632	Deferred Revenues - Unavailable CO&DS Distributed		- 26 F 47 G 4
3321 3325	Interest on Undistributed CO&DS		26,547.64 739.14
	0&DS disbursements, investment earnings, and treasury fees.		700.11
	•		
2632	Deferred Revenues - Unavailable - Prior Year	502.15	
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		- 502.15
	Deferred Revenues - Unavailable, CO&DS disbursements, and		002.10
Fund 100 Ge	neral Fund		
Account #	Description		
7200/310	Professional and Technical Services	1,132.53	
3323	CO&DS Withheld for Administration	,	1,132.53
T			
	ounts withheld from MVLR for actual administration fees as		
	ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
provided in A			
provided in A Fund 210 De Account #	tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description		
provided in A Fund 210 De Account # 9200/710	tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal	44,000.00	
provided in A Fund 210 De Account # 9200/710 9200/720	tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest	4,920.00	
provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	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		
provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761	tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest	4,920.00	
provided in A Fund 210 De Account # 92200/710 9200/720 9200/730 9200/761 2210 1114	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	4,920.00	_
provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 33322	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	4,920.00	- 47,821.83
provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326	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	4,920.00	13.05
provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX	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	4,920.00	
provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del	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 of service payments, MVLR withheld for debt service, investment	4,920.00	13.05
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	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	4,920.00	13.05
provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela	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 atted fees, reversal of accrued interest, and transfer of prior year	4,920.00	13.05
provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 111XX To record del earnings, rela advance refu agent.	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 atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	4,920.00	13.05
provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation	Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of 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:	4,920.00	13.05 1,100.21
provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 111XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur	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 atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	4,920.00	13.05
provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 11114 3322 3326 111XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus:	Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of 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:	4,920.00	13.05 1,100.21
provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 111XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS	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 and the dees, 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: In displaying the Florida Constitution.	4,920.00	13.05 1,100.21 2,479.86
provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Plus: CO&DS Bond in Refunde	Accrued Interest Payable Cash with Fiscal/Service Agents 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 activity in fund 210, Debt Service: On of activity in fund 210, Debt Service: withheld erest (revenue on withheld MVLR) bet bonds On the Florida Constitution. Description Description Redemption 9, Subsection (d) of the Florida Constitution. Description Redemption 9, Subsection (d) of the Florida Constitution. Description Redemption 9, Florida Constitution Florida Constitution. Description 1, Florida Constitution 1, F	4,920.00	13.05 1,100.21 2,479.86 47,821.83
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 refu agent. Reconciliation Beginning fur Plus: CO&DS Bond int Refunde Premiur	Accrued Interest Payable Cash with Fiscal/Service Agents Cash Ot service payments, MVLR withheld for debt service, investment and ing cash with fiscal agent to payments of refunded bonds escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year and find cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: Withheld erest (revenue on withheld MVLR)	4,920.00	13.05 1,100.21 2,479.86 47,821.83
provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 33322 33326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond int Refunde Premiur Less:	Accrued Interest Payable Cash with Fiscal/Service Agents 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 erect (revenue on withheld MVLR) and on refunded bonds The Service payments on the Florida Constitution on refunded bonds Description Redemption Redempt	4,920.00	2,479.86 47,821.83
provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 111XX To record del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond init Refunde Premiur Less: Principa	Accrued Interest Payable Cash with Fiscal/Service Agents Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds or of activity in fund 210, Debt Service: withheld erest (revenue on withheld MVLR) and payments or on refunded bonds I payments	4,920.00	13.05 1,100.21 2,479.86 47,821.83 13.05
provided in A Fund 210 De Account # 9200/710 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 Premiur Less: Principa Interest	Accrued Interest Payable Cash with Fiscal/Service Agents 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 erect (revenue on withheld MVLR) and on refunded bonds The Service payments on the Florida Constitution on refunded bonds Description Redemption Redempt	4,920.00	2,479.86 47,821.83
provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 11114 33322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Refunde Premiur Less: Principa Interest Dues ar Paymen	Accrued Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Cash Sinking Fund Earnings Cash Sinkin	4,920.00	2,479.86 47,821.83 13.05 - 44,000.00 4,920.00
provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Refunde Premiur Less: Principa Interest Dues ar Paymen Dues ar	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 of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow be and payments on refunded bonds. The payments on withheld MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow be a considered in prior school year withheld erest (revenue on withheld MVLR) and bond proceeds on on refunded bonds. The payments expenditure are fees fees on bond interest above) and the payments expenditure and fees fees on refunded bonds (admin and underwriter fees)	4,920.00	2,479.86 47,821.83 13.05 - 44,000.00 4,920.00
provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Refunde Premiur Less: Principa Interest Dues ar Paymen Dues ar	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 of activity in fund 210, Debt Service: In of activity in fund 210, Debt Service: Withheld erest (revenue on withheld MVLR) do bonds son or refunded bonds escrow agent diffees on refunded bonds (admin and underwriter fees) to or refunded bonds escrow agent diffees on refunded bonds (admin and underwriter fees) to or refunded bonds Description Redemption 9, Subsection (d) of the Florida Constitution. Between SBA Sinking Fund Administration Fees Payments (Co&DS Withheld for Gebt service, investment eted fees, reversal of accrued interest, and transfer of prior year ending cash with fiscal agent to payments of refunded bonds escrow Description Between SBE/COBI Bonds SBA Sinking Fund Escrow Accrued Interest Payable Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Escrow Accrued Interest Payable Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Escrow Accrued Interest Payable Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Escrow Accrued Interest Payable Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Escrow Accrued Interest Payable Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Escrow Accrued Interest Payable Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Escrow Accrued Interest Payable Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Escrow Accrued Interest Payable Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Escrow Accrued Interest Payable Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Escrow Accrued Interest Payable Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Escrow Accrued Interest Payable Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Escrow Accrued Interest Payable Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Escrow Accrued Interest Payable Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Escrow Accrued Intere	4,920.00	2,479.86 47,821.83 13.05 - 44,000.00 4,920.00

Hardee County School District

	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2016-2017 fiscal year.		
Fund 210 Da	sht Sarvica Current Rand Polynding		
Funa 210 De	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
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		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-	A to refund callable portion of Series 2006-A due from 1/1/2018		
through 1/1/2	·		
ū			
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	• • • • • • • • • • • • • • • • • • • •		-
	A to refund callable portion of Series 2008-A due from 1/1/2018		
through 1/1/2	020		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		_
	nterest for the 2016-2017 fiscal year		
. 10 400.404	100000 101 1110 20 10 20 11 110000 your		
Year-end en	tries:	Debit	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	76,777.61	
1220	Due from Other Agencies	1,731.02	
9200/730	Dues and Fees (Administrative expense)	145.90	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		76,777.61
3325	Interest on Undistributed CO&DS		1,876.92
To record CC	D&DS disbursements, investment earnings, and treasury fees.		
	•		
	Deferred Revenues - Unavailable - Prior Year		
2632		1,275.11	
	CO&DS Distributed	1,275.11	-
3321		1,275.11	- 1,275.11
3321 3325	CO&DS Distributed	1,275.11	- 1,275.11
3321 3325 To record PY	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	1,275.11	- 1,275.11
3321 3325 To record PY Fund 100 Ge	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund	1,275.11	- 1,275.11
3321 3325 To record PY Fund 100 Ge	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	1,275.11	- 1,275.11
3321 3325 To record PY Fund 100 Ge Account # 7200/310	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services	1,275.11 2,875.86	- 1,275.11
3321 3325 To record PY Fund 100 Ge Account # 7200/310	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description		1,275.11 2,875.86
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services		
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration		
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 Deferred Revenues - Unavailable, CO&DS disbursements, and Commercial Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution.		
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 Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration Disputs withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds		
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account #	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Comeral Fund Description Professional and Technical Services CO&DS Withheld for Administration Counts withheld from MVLR for actual administration fees as criticle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description	2,875.86	
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710	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	2,875.86 96,000.00	
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720	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	2,875.86 96,000.00 18,490.00	
3321 3325 To 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	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 Brounts 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	2,875.86 96,000.00	
3321 3325 To 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	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	2,875.86 96,000.00 18,490.00	
3321 3325 To 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	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 Brounts 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	2,875.86 96,000.00 18,490.00	
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	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 Distribution MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	2,875.86 96,000.00 18,490.00	
3321 3325 To 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	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 Hounts 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	2,875.86 96,000.00 18,490.00	
Fund 100 Ge Account # 7200/310 3323 To record am provided in A	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Commercial Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service. SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	2,875.86 96,000.00 18,490.00	2,875.86 2,875.86
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 1114 3322	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Bounts withheld from MVLR for actual administration fees as a 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	2,875.86 96,000.00 18,490.00	2,875.86
3321 3325 To 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	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Bounts withheld from MVLR for actual administration fees as a 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	2,875.86 96,000.00 18,490.00	2,875.86 2,875.86 112,070.53 30.58
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record dei	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	2,875.86 96,000.00 18,490.00	2,875.86 2,875.86 112,070.53 30.58
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description CO&DS Withheld for Gebt service, investment atted fees, reversal of accrued interest, and transfer of prior year	2,875.86 96,000.00 18,490.00	2,875.86 2,875.86 112,070.53 30.58
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu	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	2,875.86 96,000.00 18,490.00	2,875.86 2,875.86 112,070.53 30.58
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description CO&DS Withheld for Gebt service, investment atted fees, reversal of accrued interest, and transfer of prior year	2,875.86 96,000.00 18,490.00	2,875.86 2,875.86 112,070.53 30.58
3321 3325 To 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 advance refu adent.	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description CO&DS Withheld for Gebt service, investment atted fees, reversal of accrued interest, and transfer of prior year	2,875.86 96,000.00 18,490.00	2,875.86 2,875.86 112,070.53 30.58
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9200/761 2210 11114 3322 3326 111XX To record de earnings, relaadvance refuagent. Reconciliation	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration Brounts withheld from MVLR for actual administration fees as ricle 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 Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cosh Service Payable Cosh Se	2,875.86 96,000.00 18,490.00	2,875.86 112,070.53 30.58 2,424.24
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 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fur	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and period for Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Brounts withheld from MVLR for actual administration fees as a 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 Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption fees Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption fees Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption fees Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption fees CO&DS Withheld for GBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption fees CO&DS Withheld for GBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption fees CO&DS Withheld for GBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption fees CO&DS Withheld for GBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption fees CO&DS Withheld fees CO	2,875.86 96,000.00 18,490.00	2,875.86 2,875.86 112,070.53 30.58
3321 3325 To 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 de earnings, rela advance refu agent. Reconciliatic Beginning fur Plus:	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and peneral 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. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal Agent to Payable Cash with Fiscal Payable Cash with Fiscal Payable Cash with Fiscal Payable Cash with Fiscal P	2,875.86 96,000.00 18,490.00	2,875.86 112,070.53 30.58 2,424.24
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 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS	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 atted 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: In the service of the service	2,875.86 96,000.00 18,490.00	2,875.86 112,070.53 30.58 2,424.24 9,315.30 112,070.53
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond in	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 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 CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Hammen Fees Payments 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 Payable Cash with Fiscal Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption fees Description R	2,875.86 96,000.00 18,490.00	2,875.86 112,070.53 30.58 2,424.24
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 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 Refunde	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 Description Redemption of Principal Interest 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 Redemption of Principal Interest, and transfer of prior year and fees, reversal of accrued interest, and transfer of prior year and graph with fiscal agent to payments of refunded bonds escrow Description Redemption MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year and prior cash with fiscal agent to payments of refunded bonds escrow Description Redemption MVLR withheld for debt service, investment and fees are refunded bonds escrow Description Redemption MVLR withheld for debt service, investment and fees are refunded bonds escrow Description Redemption MVLR withheld for debt service are refunded bonds escrow	2,875.86 96,000.00 18,490.00	2,875.86 112,070.53 30.58 2,424.24 9,315.30 112,070.53
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 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 Refunde	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 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 CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Hamber Sees Payments 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 Payable Cash with Fiscal Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption fees Description R	2,875.86 96,000.00 18,490.00	2,875.86 112,070.53 30.58 2,424.24 9,315.30 112,070.53
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 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 Refunde	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 Description Redemption of Principal Interest 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 Redemption of Principal Interest, and transfer of prior year and fees, reversal of accrued interest, and transfer of prior year and graph with fiscal agent to payments of refunded bonds escrow Description Redemption MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year and prior cash with fiscal agent to payments of refunded bonds escrow Description Redemption MVLR withheld for debt service, investment and fees are refunded bonds escrow Description Redemption MVLR withheld for debt service, investment and fees are refunded bonds escrow Description Redemption MVLR withheld for debt service are refunded bonds escrow	2,875.86 96,000.00 18,490.00	2,875.86 112,070.53 30.58 2,424.24 9,315.30 112,070.53
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bods Bods Premiur Less:	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 Description Redemption of Principal Interest 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 Redemption of Principal Interest, and transfer of prior year and fees, reversal of accrued interest, and transfer of prior year and graph with fiscal agent to payments of refunded bonds escrow Description Redemption MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year and prior cash with fiscal agent to payments of refunded bonds escrow Description Redemption MVLR withheld for debt service, investment and fees are refunded bonds escrow Description Redemption MVLR withheld for debt service, investment and fees are refunded bonds escrow Description Redemption MVLR withheld for debt service are refunded bonds escrow	2,875.86 96,000.00 18,490.00	2,875.86 112,070.53 30.58 2,424.24 9,315.30 112,070.53
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 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa	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 Discription Professional and Technical Services CO&DS Withheld for Administration Discription Discription Discription Description Description Redemption of Principal Description Redemption fees as Description R	2,875.86 96,000.00 18,490.00	2,875.86 112,070.53 30.58 2,424.24 9,315.30 112,070.53 30.58
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9200/730 9200/730 9200/730 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 Refunde Premiur Less: Principa Interest	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 Brounts 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 Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow Description Redemption of Principal Interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow Description Redemption of Principal Interest (revenue on withheld MVLR) Description Redemption MVLR Withheld Interest (revenue on withheld MVLR) Description Redemption MVLR Withheld Interest (revenue on withheld MVLR) Description Redemption MVLR Withheld Interest (revenue on withheld MVLR) Description Redemption MVLR Withheld Interest (revenue on withheld MVLR) Description Redemption MVLR Withheld Interest (revenue on withheld MVLR) Description Redemption MVLR Withheld Interest (revenue on withheld MVLR) Description Redemption MVLR Withheld Interest (revenue on withheld MVLR) Description Redemption MVLR Withheld Interest (revenue on withheld MVLR) Description Redemption MVLR Withheld Interest (revenue on withheld MVLR) Desc	2,875.86 96,000.00 18,490.00	2,875.86 112,070.53 30.58 2,424.24 9,315.30 112,070.53 30.58
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 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Comeral Fund Description Professional and Technical Services CO&DS Withheld for Administration Interest Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted 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: In displayments In payments In	2,875.86 96,000.00 18,490.00	9,315.30 112,070.53 30.58 2,424.24 9,315.30 112,070.53 30.58 96,000.00 18,490.00
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 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 Refunde Premiur Less: Principa Interest Dues ar Paymer	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 Brounts 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 Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for GBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for GBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for GBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for GBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal Agents Cowned Towner	2,875.86 96,000.00 18,490.00	9,315.30 112,070.53 30.58 2,424.24 9,315.30 112,070.53 30.58 96,000.00 18,490.00
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymer Dues ar	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration Brounts 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 Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 Compared to the service of the service	2,875.86 96,000.00 18,490.00	9,315.30 112,070.53 30.58 2,424.24 9,315.30 112,070.53 30.58 96,000.00 18,490.00
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymer Dues ar	CO&DS Distributed 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 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 obt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Denoted activity in fund 210, Debt Service: and balance as provided in prior school year withheld terest (revenue on withheld MVLR) and bond proceeds an on refunded bonds If payments expenditure and fees (fees on bond interest above) tists to refunded bonds (admin and underwriter fees) at on refunded bonds If payments expenditure and fees on refunded bonds (admin and underwriter fees) at on refunded bonds	2,875.86 96,000.00 18,490.00	2,875.86 112,070.53 30.58 2,424.24 9,315.30 112,070.53 30.58 - 96,000.00 18,490.00

Hendry County School District

	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2016-2017 fiscal year.		
Fund 210 De	ebt 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		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-	A to refund callable portion of Series 2006-A due from 1/1/2018		
through 1/1/2	028		
Fund 210 Da	ebt Service Advance Bond Refunding		
Account #	Description Cash with Fiscal/Service Agents		
1114	Cash with Fiscal/Service Agents Dues and Foos (Issuance costs, underwriter's discount)	-	
9200/730 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	-	
3715 3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2008-A due from 1/1/2018		-
	•		
through 1/1/2			
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2016-2017 fiscal year		
Year-end en	tries:	<u>Debit</u>	<u>Credit</u>
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	162,110.72	
1220	Due from Other Agencies	2,531.83	
9200/730	Dues and Fees (Administrative expense)	213.40	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		162,110.72
3325	Interest on Undistributed CO&DS		2,745.23
To record CC	0&DS disbursements, investment earnings, and treasury fees.		
	Deferred Revenues - Unavailable - Prior Year	1,865.01	
2632	CO&DS Distributed		_
3321			
3321 3325	Interest on Undistributed CO&DS		1,865.01
3321 3325			1,865.01
3321 3325	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and		1,865.01
3321 3325 To record PY Fund 100 Ge	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund		1,865.01
3321 3325 To record PY <u>Fund 100 Ge</u> <u>Account #</u>	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	4,206.30	1,865.01
3321 3325 To record PY Fund 100 Ge Account # 7200/310	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description	4,206.30	1,865.01 4,206.30
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services	4,206.30	
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record arr	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration	4,206.30	
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration Brounts withheld from MVLR for actual administration fees as a riticle XII, Section 9, Subsection (d) of the Florida Constitution.	4,206.30	
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration Disputs withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds	4,206.30	
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account #	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration Description MVLR for actual administration fees as a rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Description	, ,	
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 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	108,000.00	
3321 3325 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 on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and 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. Description Redemption of Principal Interest	108,000.00 8,840.00	
3321 3325 To 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 on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration Brounts withheld from MVLR for actual administration fees as a rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	108,000.00 8,840.00 36.00	
3321 3325 To 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 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	108,000.00 8,840.00	
3321 3325 To 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 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	108,000.00 8,840.00 36.00	
3321 3325 To 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 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	108,000.00 8,840.00 36.00	4,206.30
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 1114 3322	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	108,000.00 8,840.00 36.00	4,206.30 4,106.30
3321 3325 To 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 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	108,000.00 8,840.00 36.00	4,206.30 4,206.30 114,102.98 31.14
3321 3325 To 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	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	108,000.00 8,840.00 36.00	4,206.30 4,106.30
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/761 9200/761 1114 3322 3326 11XX To record dei	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 Description CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description CO&DS Withheld for debt service, investment	108,000.00 8,840.00 36.00	4,206.30 4,206.30 114,102.98 31.14
3321 3325 To 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 de earnings, rela	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration Industry withheld from MVLR for actual administration fees as Inticle 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 of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	108,000.00 8,840.00 36.00	4,206.30 4,206.30 114,102.98 31.14
3321 3325 To 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 de earnings, rela advance refu	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 Description CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description CO&DS Withheld for debt service, investment	108,000.00 8,840.00 36.00	4,206.30 4,206.30 114,102.98 31.14
3321 3325 To 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 de earnings, rela	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration Industry withheld from MVLR for actual administration fees as Inticle 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 of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	108,000.00 8,840.00 36.00	4,206.30 4,206.30 114,102.98 31.14
3321 3325 To 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 de earnings, rela advance refu agent.	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration Industry withheld from MVLR for actual administration fees as Inticle 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 of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	108,000.00 8,840.00 36.00	4,206.30 4,206.30 114,102.98 31.14
3321 3325 To 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 de earnings, rela advance refu agent. Reconciliation	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 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 obt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	108,000.00 8,840.00 36.00	4,206.30 - 114,102.98 31.14 2,741.88
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 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fur	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 bit service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	108,000.00 8,840.00 36.00	4,206.30 4,206.30 114,102.98 31.14
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 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fur Plus:	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration and a control 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 Coash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 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 Des	108,000.00 8,840.00 36.00	4,206.30 - 114,102.98 31.14 2,741.88 4,508.77
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 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS	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 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 SBA Sinking Fund Earnings Cash Description Of activity in fund 210, Debt Service: Indicate the service of the ser	108,000.00 8,840.00 36.00	4,206.30
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatio Beginning fur Plus: CO&DS Bond in	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 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 Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 Redemption of Principal Interest Coach Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Coach Statution Redemption of Principal	108,000.00 8,840.00 36.00	4,206.30 - 114,102.98 31.14 2,741.88 4,508.77
3321 3325 To 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 de earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration Industry withheld from MVLR for actual administration fees as Inticle 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 of 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: In the defense of the provided in prior school year Withheld Iterest (revenue on withheld MVLR) In the debt of the provided in prior school year Withheld Iterest (revenue on withheld MVLR) In the provided in prior school year Withheld Iterest (revenue on withheld MVLR) In the provided in prior school year Withheld Iterest (revenue on withheld MVLR)	108,000.00 8,840.00 36.00	4,206.30
3321 3325 To 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 de earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur	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 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 Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 Redemption of Principal Interest Coach Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Coach Statution Redemption of Principal	108,000.00 8,840.00 36.00	4,206.30
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur Less:	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as Inticle 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 One of Service Agents Cosh Sinking Fund Earnings Cash Description One of Service Payments of refunded bonds escrow Description One of activity in fund 210, Debt Service: One of activity in fund 210, Deb	108,000.00 8,840.00 36.00	4,206.30 114,102.98 31.14 2,741.88 4,508.77 114,102.98 31.14
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 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration and an activity in fund 210, Debt Service, in vestment and in payments Description Revenues on withheld for Administration fees as a payments on the service of a payments of a payment of a	108,000.00 8,840.00 36.00	4,206.30 114,102.98 31.14 2,741.88 4,508.77 114,102.98 31.14
3321 3325 To 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 de earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunder Premiur Less: Principa Interest	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 Professional and Technical Services CO&DS Withheld for Administration fees as Professional and Technical Services CO&DS Withheld for Administration fees as Professional Section (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 Of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Denoted Service on withheld MVLR) Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments Interest SBA Sinking Fund Earnings Cash Description SBB Sinking Fund Earnings Cash Description Description SBB Sinking Fund Earnings Cash Description De	108,000.00 8,840.00 36.00	4,206.30 114,102.98 31.14 2,741.88 4,508.77 114,102.98 31.14 - 108,000.00 8,840.00
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 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration and administration fees as a stricle 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 SBA Sinking Fund Earnings Cash Description Of activity in fund 210, Debt Service: Indicate the service on withheld MVLR) Debt Service on refunded bonds 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 Description Description Description Description Description Redemption of Principal Interest Description Redemption of Principal Interest Description Redemption of Principal Interest Description D	108,000.00 8,840.00 36.00	4,206.30 114,102.98 31.14 2,741.88 4,508.77 114,102.98 31.14
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 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 Refunde Premiur Less: Principa Interest Dues ar Paymer	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration received as a stricted 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 Description Description Redemption of Principal Interest Cowned Towner Towner Cowned Towner Cowner Cowned Towner Cowner Cowned Towner Cowner Cow	108,000.00 8,840.00 36.00	4,206.30 114,102.98 31.14 2,741.88 4,508.77 114,102.98 31.14 - 108,000.00 8,840.00
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 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 Refunde Premiur Less: Principa Interest Dues ar Paymer Dues ar	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration and administration fees as a stricle 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 SBA Sinking Fund Earnings Cash Description Of activity in fund 210, Debt Service: Indicate the service on withheld MVLR) Debt Service on refunded bonds 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 Description Description Description Description Description Redemption of Principal Interest Description Redemption of Principal Interest Description Redemption of Principal Interest Description D	108,000.00 8,840.00 36.00	4,206.30 114,102.98 31.14 2,741.88 4,508.77 114,102.98 31.14 - 108,000.00 8,840.00
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 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 Refunde Premiur Less: Principa Interest Dues ar Paymer Dues ar	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration Dounts 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 Observed 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 Cash Description Cash With Fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: Indicated balance as provided in prior school year Description Company of the Florida Constitution. Description Company of the Florida Company of the Florida Company of the Florida Company of the Flori	108,000.00 8,840.00 36.00	4,206.30 114,102.98 31.14 2,741.88 4,508.77 114,102.98 31.14 - 108,000.00 8,840.00

Hernando County School District

	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	<u>Description</u>		
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 mon	ey bond issues for the 2016-2017 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
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		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2006-A due from 1/1/2018		
through 1/1/2			
Fund 210 De	ebt 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 Sorios 2017	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017- through 1/1/2	A to refund callable portion of Series 2008-A due from 1/1/2018		
•			
	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX 2210	Cash Accrued Interest Payable	-	
	Accrued Interest Payable nterest for the 2016-2017 fiscal year		-
ino accided i	itelest for the 2010-2017 listal year		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
	Description		
Account # 11XX	<u>Description</u> Cash	191 010 02	
1220	Due from Other Agencies	181,910.93 7.917.21	
9200/730	Dues and Fees (Administrative expense)	667.32	
9200/710	Interest	007.02	
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		181,910.93
3325	Interest on Undistributed CO&DS		8,584.53
To record CO	D&DS disbursements, investment earnings, and treasury fees.		
0000	D (1D 11 11 D: V	5.000.00	
2632 3321	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	5,832.00	
3325	Interest on Undistributed CO&DS		5,832.00
	Deferred Revenues - Unavailable, CO&DS disbursements, and		2,222.22
Fund 100 G	·		
Account # 7200/310	Description Professional and Technical Services	13,153.41	
1 ZUU/J IU	CO&DS Withheld for Administration	13,133.41	13,153.41
3323	nounts withheld from MVLR for actual administration fees as		13,133.41
To record an	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
To record an provided in A			
To record am provided in A Fund 210 De	ebt Service, SBE/COBI Bonds		
To record am provided in A Fund 210 De Account #	ebt Service, SBE/COBI Bonds Description	563,000,00	
To record amprovided in Afficial Fund 210 December 4 Suppose	ebt Service, SBE/COBI Bonds Description Redemption of Principal	563,000.00 132,670.00	
To record am provided in A Fund 210 De Account # 9200/710 9200/720	<u>Pebt Service, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal Interest	132,670.00	
To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees		
To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	132,670.00	
To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	132,670.00	_
To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	132,670.00	- 681,829.66
To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	132,670.00	- 681,829.66 186.06
provided in A	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	132,670.00	
To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 11114 3322 3326 11XX	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	132,670.00	186.06
To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, relie	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	132,670.00	186.06
To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	132,670.00	186.06
To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, relation in A Fund 200 Account # 9200/761 2210 1114 3322 3326 11XX	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	132,670.00	186.06
To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 111XX To record de earnings, rela advance refu agent.	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	132,670.00	186.06
To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 33322 3326 11XX To record de earnings, relaadvance refuagent.	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	132,670.00	186.06 13,869.38
To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 33322 3326 11XX To record de earnings, relaadvance refuagent.	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	132,670.00	186.06
To record an 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. Reconciliation Beginning fun Plus:	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	132,670.00	186.06 13,869.38
To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning für Plus: 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 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: Indicated the service of the service	132,670.00	186.06 13,869.38 66,619.59
To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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: Individual cash withheld	132,670.00	186.06 13,869.38 66,619.59 681,829.66
To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Plus: CO&DS Bond in Refundo	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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: at withheld terest (revenue on withheld MVLR)	132,670.00	186.06 13,869.38 66,619.59 681,829.66
To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Plus: CO&DS Bond in Refund. Premiur Less:	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit 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 swithheld terest (revenue on withheld MVLR) ad bond proceeds in on refunded bonds	132,670.00	186.06 13,869.38 66,619.59 681,829.66
To record an 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. Reconciliati Beginning fur Plus:	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit 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: In displayments on withheld MVLR) Is withheld Iterest (revenue on withheld MVLR) In payments	132,670.00	186.06 13,869.38 66,619.59 681,829.66 186.06 - - 563,000.00
To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuadent. Reconciliation Beginning fun Plus: CO&DS Bond in Refundu Premiur	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 Den of activity in fund 210, Debt Service: Indicated before the payments of the payments	132,670.00	186.06 13,869.38 66,619.59 681,829.66 186.06 - - 563,000.00 132,670.00
To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refund. Premiur Less: Principa Interest Dues au	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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: Indicated bonds as provided in prior school year Significant withheld terest (revenue on withheld MVLR) and bond proceeds In on refunded bonds In payments Expenditure Indicated fees (fees on bond interest above)	132,670.00	186.06 13,869.38 66,619.59 681,829.66 186.06 - - 563,000.00
To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fun Plus: CO&DS Bond in Refunda Premiur Less: Principa Interest Dues an Paymer	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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: Indibalance as provided in prior school year withheld terest (revenue on withheld MVLR) and bond proceeds In on refunded bonds In payments expenditure Indicate the service in the service	132,670.00	186.06 13,869.38 66,619.59 681,829.66 186.06 - - 563,000.00 132,670.00
To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuagent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunda Premiur Less: Principa Interest Dues an Paymer Dues an Paymer Dues an Paymer Dues an Provided In Account Playmer Dues an Paymer Pous Account # Provided Paymer Dues an Paymer Dues an Paymer Dues an Paymer Pa	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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: and balance as provided in prior school year swithheld terest (revenue on withheld MVLR) and bond proceeds an on refunded bonds all payments expenditure and fees (fees on bond interest above) and fees (fees on refunded bonds (admin and underwriter fees)	132,670.00	186.06 13,869.38 66,619.59 681,829.66 186.06 - - 563,000.00 132,670.00
To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuagent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunda Premiur Less: Principa Interest Dues an Paymer Dues an Paymer Dues an Paymer Dues an Provided In Account Playmer Dues an Paymer Pous Account # Provided Paymer Dues an Paymer Dues an Paymer Dues an Paymer Pa	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit 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 swithheld terest (revenue on withheld MVLR) and bond proceeds an on refunded bonds all payments expenditure and fees (fees on bond interest above) and fees (fees on refunded bonds (admin and underwriter fees) at on refunded bonds at on refunded bonds at on refunded bonds	132,670.00	186.06 13,869.38 66,619.59 681,829.66 186.06 - - 563,000.00 132,670.00

Highlands County School District

Entries resu	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
		DCDIL	<u>Orcan</u>
_	apital Projects, COBI Bonds		
Account #	<u>Description</u>		
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 Name	Premium on Sale of Bonds		-
	ey bond issues for the 2016-2017 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
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		-
2210 Sorios 2017	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-7 through 1/1/2	A to refund callable portion of Series 2006-A due from 1/1/2018		
ū			
	ebt 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	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210 Series 2017-	Accrued Interest Payable (Sinking Fund Accruals) A to refund callable portion of Series 2008-A due from 1/1/2018		-
Series 2017-7 through 1/1/2	•		
•			
	ebt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash		
2210	Accrued Interest Payable	-	-
	nterest for the 2016-2017 fiscal year		
	· · · · · · · · · · · · · · · · · · ·		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	315,670.48	
1220 9200/730	Due from Other Agencies Dues and Fees (Administrative expense)	4,042.44 340.72	
9200/730	Interest	340.72	
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		315,670.48
3325	Interest on Undistributed CO&DS		4,383.16
To record CC	D&DS disbursements, investment earnings, and treasury fees.		
2632	Deferred Revenues - Unavailable - Prior Year	2,977.75	
3321	CO&DS Distributed	2,977.75	-
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS	2,977.75	- 2,977.75
3321 3325	CO&DS Distributed	2,977.75	- 2,977.75
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	2,977.75	- 2,977.75
3321 3325 To record PY Fund 100 Ge Account #	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description		- 2,977.75
3321 3325 To record PY Fund 100 Ge Account # 7200/310	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services	2,977.75 6,715.98	ŕ
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and teneral Fund Description Professional and Technical Services CO&DS Withheld for Administration		2,977.75 6,715.98
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am	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 Profession MVLR for actual administration fees as		ŕ
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 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 enticle XII, Section 9, Subsection (d) of the Florida Constitution.		,
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 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 Uniticle XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds		ŕ
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 Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration Distribution MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Description	6,715.98	ŕ
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 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 Uniticle XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds	6,715.98	ŕ
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	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	6,715.98	ŕ
3321 3325 To 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	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 Distribution MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	6,715.98 119,000.00 9,380.00	ŕ
3321 3325 To 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	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 writicle 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	6,715.98 119,000.00 9,380.00	ŕ
3321 3325 To 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	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 Dounts withheld from MVLR for actual administration fees as article 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	6,715.98 119,000.00 9,380.00	6,715.98
3321 3325 To 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 33322	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	6,715.98 119,000.00 9,380.00	6,715.98 6,715.98
3321 3325 To 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	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 Dounts withheld from MVLR for actual administration fees as article 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	6,715.98 119,000.00 9,380.00	6,715.98
3321 3325 To 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 11XX	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 article 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	6,715.98 119,000.00 9,380.00	6,715.98 6,715.98 125,345.54 34.21
3321 3325 To 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	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 article 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	6,715.98 119,000.00 9,380.00	6,715.98 6,715.98 125,345.54 34.21
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided 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	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 Inticle 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 Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash	6,715.98 119,000.00 9,380.00	6,715.98 6,715.98 - 125,345.54 34.21
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided 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	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as a pricicle 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 CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description CO&DS Withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	6,715.98 119,000.00 9,380.00	6,715.98 6,715.98 125,345.54 34.21
3321 3325 To 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 eadvance refu agent.	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Brounts withheld from MVLR for actual administration fees as article 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 Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund 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 Redemption of Principal Interest SBA Sinking Fund Administration fees Redemption of Principal Interest SBA Sinking Fund Administration fees Redemption of Principal Interest SBA Sinking Fund Administration fees Redemption of Principal Interest SBA Sinking Fund Administration fees Redemption of Principal Interest SBA Sinking Fund Administration fees Redemption of Principal Interest SBA Sinking Fund Administration fees Redemption of Principal Interest SBA Sinking Fund Administration fees Redemption of Principal Interest SBA Sinking Fund Administration fees Redemption of Principal Interest SBA Sinking Fund Administration fees Redemption of Principal Interest SBA Sinking Fund Administration fees Redemption of	6,715.98 119,000.00 9,380.00	6,715.98 6,715.98 125,345.54 34.21
3321 3325 To 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 33322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation	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 Industry withheld from MVLR for actual administration Industry withheld from MVLR for actual administration Industry withheld from MVLR for actual administration fees as Inticle 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 Descripti	6,715.98 119,000.00 9,380.00	6,715.98 - 125,345.54 34.21 3,039.79
3321 3325 To 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 33322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Brounts withheld from MVLR for actual administration fees as article 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 Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund 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 Redemption of Principal Interest SBA Sinking Fund Administration fees Redemption of Principal Interest SBA Sinking Fund Administration fees Redemption of Principal Interest SBA Sinking Fund Administration fees Redemption of Principal Interest SBA Sinking Fund Administration fees Redemption of Principal Interest SBA Sinking Fund Administration fees Redemption of Principal Interest SBA Sinking Fund Administration fees Redemption of Principal Interest SBA Sinking Fund Administration fees Redemption of Principal Interest SBA Sinking Fund Administration fees Redemption of Principal Interest SBA Sinking Fund Administration fees Redemption of Principal Interest SBA Sinking Fund Administration fees Redemption of	6,715.98 119,000.00 9,380.00	6,715.98 6,715.98 125,345.54 34.21
3321 3325 To 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 advance refu agent. Reconciliatic Beginning fur Plus:	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 Industry withheld from MVLR for actual administration Industry withheld from MVLR for actual administration Industry withheld from MVLR for actual administration fees as Inticle 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 Descripti	6,715.98 119,000.00 9,380.00	6,715.98 - 125,345.54 34.21 3,039.79
3321 3325 To 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 agent. Reconciliatic Beginning fur Plus: CO&DS Bond int	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 article 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 CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest, and transfer of prior year and fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow Description Redemption MVLR Withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow Description Redemption MVLR Withheld for debt service; investment and balance as provided in prior school year Withheld terest (revenue on withheld MVLR)	6,715.98 119,000.00 9,380.00	6,715.98 - 125,345.54 34.21 3,039.79
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided 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 refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde	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 uticle 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 CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest, and transfer of prior year and fees, reversal of accrued interest, and transfer of prior year and payments of refunded bonds escrow Description Redemption Movement of Principal Interest, and transfer of prior year and payments of refunded bonds escrow Description Redemption Movement Interest, and transfer of prior year and payments of refunded bonds escrow Description Redemption Movement Interest, and transfer of prior year and payments of refunded bonds escrow Description Redemption Movement Interest I	6,715.98 119,000.00 9,380.00	6,715.98 - 125,345.54 34.21 3,039.79 4,806.31 125,345.54
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided 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 refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunder Premiur	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 article 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 CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest, and transfer of prior year and fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow Description Redemption MVLR Withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow Description Redemption MVLR Withheld for debt service; investment and balance as provided in prior school year Withheld terest (revenue on withheld MVLR)	6,715.98 119,000.00 9,380.00	6,715.98 125,345.54 34.21 3,039.79 4,806.31 125,345.54
3321 3325 To 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 agent. Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde Premiur Less:	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 Distributed Every Cowner of Service Service Service Service Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash but service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Denoted Service Ser	6,715.98 119,000.00 9,380.00	6,715.98 - 125,345.54 34.21 3,039.79 4,806.31 125,345.54 34.21
3321 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 11XX To record del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond ini Refunde Premiur Less: Principa	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 Dounts withheld from MVLR for actual administration fees as article 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 anding cash with fiscal agent to payments of refunded bonds escrow Denote of activity in fund 210, Debt Service: In distance as provided in prior school year Swithheld terest (revenue on withheld MVLR) and bond proceeds In on refunded bonds In payments	6,715.98 119,000.00 9,380.00	4,806.31 125,345.54 34.21 3,039.79
3321 3325 To 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 advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde Premiur Less: Principa Interest	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 Distributed Every Cowner of Service Service Service Service Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash but service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Denoted Service Ser	6,715.98 119,000.00 9,380.00	6,715.98 125,345.54 34.21 3,039.79 4,806.31 125,345.54 34.21
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde Premiur Less: Principa Interest Dues ar	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 article 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 CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal agent to payments of refunded bonds escrow Description Redemption of Principal Interest, and transfer of prior year Inding Cash with fiscal agent to payments of refunded bonds escrow Description Redemption of Principal Interest, and transfer of prior year Inding Cash with fiscal agent to payments of refunded bonds escrow Description Redemption MVLR Withheld Interest (revenue on withheld MVLR) Description Redemption MVLR Withheld Interest (revenue on withheld MVLR) Description Redemption MVLR Withheld Interest (revenue on withheld MVLR) Description Redemption MVLR Withheld Interest Payable Description Redemption of Principal Interest Payable Description Redemption of Principal Interest Payable Description Redemption of Principal Interest Payable Des	6,715.98 119,000.00 9,380.00	6,715.98 125,345.54 34.21 3,039.79 4,806.31 125,345.54 34.21
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided 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 advance refu agent. Reconciliatic Beginning fur Plus:	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration Brounts withheld from MVLR for actual administration fees as surticle 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 bit service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow Denote of activity in fund 210, Debt Service: In distance as provided in prior school year Si withheld terest (revenue on withheld MVLR) and bond proceeds In on refunded bonds In payments expenditure and fees (fees on bond interest above) that to refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees)	6,715.98 119,000.00 9,380.00	6,715.98 125,345.54 34.21 3,039.79 4,806.31 125,345.54 34.21
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided 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 advance refu agent. Reconciliatic Beginning fur Plus:	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 fees as article 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 Dist service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Denoted activity in fund 210, Debt Service: and balance as provided in prior school year withheld terest (revenue on withheld MVLR) and bond proceeds an on refunded bonds All payments expenditure and fees (fees on bond interest above) that to refunded bonds (admin and underwriter fees) att on refunded bonds ontered the company of the company	6,715.98 119,000.00 9,380.00	6,715.98 - 125,345.54 34.21 3,039.79 4,806.31 125,345.54 34.21

Entring room			
znines resu	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	<u>Description</u>		
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 2016-2017 fiscal year.		-
	ebt Service Current Bond Refunding		
Account #	Description		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	2,221,873.62	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	4,987.23	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	5,778.12	
3715	Sale of Refunding Bonds		1,910,000.00
3792	Premium on Sale of Refunding Bonds		289,708.94
2210	Accrued Interest Payable (Sinking Fund Accruals)		32,930.03
series 2017 hrough 1/1/2	A to refund callable portion of Series 2006-A due from 1/1/2018		
Ū			
	ebt Service Advance Bond Refunding		
Account # I114	<u>Description</u> Cash with Fiscal/Service Agents	3,951,390.99	
200/730	Dues and Fees (Issuance costs - underwriter's discount)	8,863.98	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	9,542.94	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	3,392,000.00
3792	Premium on Sale of Refunding Bonds		517,580.82
210	Accrued Interest Payable (Sinking Fund Accruals)		60,217.09
	A to refund callable portion of Series 2008-A due from 1/1/2018		
nrough 1/1/2			
	ebt Service, SBE/COBI Bonds		
ccount #	<u>Description</u> Cash		
1XX 210	Casn Accrued Interest Payable	-	-
	nterest for the 2016-2017 fiscal year		
ear-end en	tries:	Debit	Credit
	apital Projects, CO&DS	<u> </u>	<u>oroun</u>
ccount #	Description		
1XX	Cash	1,650,086.95	
220	Due from Other Agencies	71,661.17	
200/730	Dues and Fees (Administrative expense)	6,040.09	
	Interest Deferred Revenues - Unavailable		_
9200/710 2632 3321	Interest Deferred Revenues - Unavailable CO&DS Distributed		- 1,650,086.95
2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS		- 1,650,086.95 77,701.26
2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed		
2632 3321 3325 To record CC	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS	51,879.88	
2632 3321 3325 Fo 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	51,879.88	77,701.26
2632 3321 3325 Fo 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	51,879.88	
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 Y Deferred Revenues - Unavailable, CO&DS disbursements, and	51,879.88	77,701.26
1632 1321 1325 To record CC 1632 1321 1325 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 eneral Fund	51,879.88	77,701.26
2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Go 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 Description		77,701.26
2632 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	51,879.88 119,055.63	77,701.26
1632 1321 1325 To record CC 1632 1321 1325 To record PY Fund 100 Get 1200/310 1323 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 pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration pounts withheld from MVLR for actual administration fees as		77,701.26 - 51,879.88
632 321 325 To record CC 632 321 325 To record PY Fund 100 Get account # 200/310 323 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 Description Professional and Technical Services CO&DS Withheld for Administration		77,701.26 - 51,879.88
2632 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 323 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 pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration pounts withheld from MVLR for actual administration fees as		77,701.26 - 51,879.88
1632 1325 To record CC 1632 1325 To record PY Fund 100 Ge 1200/310 1323 To record am provided in A Fund 210 De 1321	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment 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 Dounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Description Description Description Description Description Description Description	119,055.63	77,701.26 - 51,879.88
1632 1325 To record CC 1632 1325 To record PY Fund 100 Get 1200/310 1323 To record amorovided in A Fund 210 Det 1200/710	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 Description Professional and Technical Services CO&DS Withheld for Administration Distributed CO&DS CO&DS Withheld for Administration Distributed CO&DS CO&DS Withheld for Administration fees as Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration fees as Unavailable, CO&DS disbursements, and Description Redemption of Principal	119,055.63 5,186,000.00	77,701.26 - 51,879.88
632 321 325 To record CC 632 321 325 To record PY Fund 100 Get 200/310 323 To record amorovided in A Fund 210 Det 200/710 200/720	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 Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional Services CO&DS Withheld for Administration fees as strictle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest	5,186,000.00 1,109,757.50	77,701.26 - 51,879.88
2632 321 325 To record CC 2632 321 325 To record PY Fund 100 Ga Account # 200/310 323 To record am provided in A Fund 210 Da Account # 1200/710 1200/720 1200/730	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 Description Professional and Technical Services CO&DS Withheld for Administration Distributed CO&DS CO&DS Withheld for Administration Distributed CO&DS CO&DS Withheld for Administration fees as Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration fees as Unavailable, CO&DS disbursements, and Description Redemption of Principal	119,055.63 5,186,000.00	77,701.26 - 51,879.88
2632 3321 3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 27200/310 3323 Fo record am provided in A Fund 210 De Account # 2000/710 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 Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional Services CO&DS Withheld for Administration Professional Service (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	5,186,000.00 1,109,757.50	77,701.26 - 51,879.88
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	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment 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 Dounts withheld from MVLR for actual administration fees as Article 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	5,186,000.00 1,109,757.50	77,701.26 51,879.88 119,055.63
2632 321 325 To record CC 2632 321 325 To record PY Fund 100 Ge Account # 200/310 323 To record am provided in A Fund 210 De Account # 1200/710 1200/720 1200/730 1200/761 1210 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 Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional Services CO&DS Withheld for Administration Professional Service (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	5,186,000.00 1,109,757.50	77,701.26 - 51,879.88
2632 321 325 To record CC 2632 321 325 To record PY Fund 100 Get 200/310 323 To record arrorovided in A Fund 210 Det 200/720 1200/720 1200/730 1200/761 1210 114 1322 1326	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment 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 Distributed From MVLR for actual administration fees as article 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	5,186,000.00 1,109,757.50	77,701.26 51,879.88 119,055.63
632 321 325 To record CC 632 321 325 To record PY Fund 100 Ge 1200/310 323 To record am 100/310 100/31	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment 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 Hounts withheld from MVLR for actual administration fees as Uniticle 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 bt service payments, MVLR withheld for debt service, investment	5,186,000.00 1,109,757.50	77,701.26 - 51,879.88 119,055.63 - 6,167,899.42 1,683.14
632 321 325 for record CC 632 321 325 for record PY fund 100 Ge account # 200/310 323 for record am rovided in A fund 210 De account # 200/720 200/730 200/761 210 114 322 326 1XX for record de arnings, 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 Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Obt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	5,186,000.00 1,109,757.50	77,701.26 - 51,879.88 119,055.63 - 6,167,899.42 1,683.14
632 321 325 for record CC 632 321 325 for record PY fund 100 Ge account # 200/310 323 for record am rovided in A fund 210 De account # 200/720 200/730 200/761 210 114 322 326 1XX for record de arnings, rela dvance 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 Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as Uniticle 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 bt service payments, MVLR withheld for debt service, investment	5,186,000.00 1,109,757.50	77,701.26 - 51,879.88 119,055.63 - 6,167,899.42 1,683.14
632 321 325 fo record CC 632 321 325 fo record PY und 100 Ge ccount # 200/310 323 o record arr rovided in A und 210 De ccount # 200/710 200/720 200/730 200/761 210 114 322 326 1XX fo record de arnings, rela dvance refu gent.	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment 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 Dounts withheld from MVLR for actual administration fees as Article 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 CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Description Redemption of Principal Interest Payable Cash with Fiscal Agent To Principal Interest Payable Description Redemption of Principal Interest Payable Descripti	5,186,000.00 1,109,757.50	77,701.26 - 51,879.88 119,055.63 - 6,167,899.42 1,683.14
632 321 325 o record CC 632 321 325 o record PY und 100 Ge ccount # 200/310 323 o record arr rovided in A und 210 De ccount # 200/710 200/720 200/730 200/761 210 114 322 326 1XX o record de arnings, rela dvance refu gent.	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment 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 Dounts withheld from MVLR for actual administration fees as Article 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 CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash With Florida Committees Payable Description Redemption of Principal Interest Payable Cash With Florida Committees Payable Cash With Florida Commi	5,186,000.00 1,109,757.50	77,701.26 51,879.88 119,055.63 119,055.63 - 6,167,899.42 1,683.14 128,120.72
1632 1321 1325 15 or record CC 1632 1321 1325 15 or record PY 15 or record PY 15 or record arr 15 or record arr 16 or record arr 17 or record arr 17 or record arr 18 or record arr 18 or record arr 19 or 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 Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Description Redemption of Principal Interest Payable Cash with Fiscal Agent To Principal Interest Payable Description Redemption of Principal Interest Payable Descripti	5,186,000.00 1,109,757.50	77,701.26 - 51,879.88 119,055.63 - 6,167,899.42 1,683.14
2632 325 To record CO 2632 321 325 To record PY Fund 100 Ge 2620 27 200/310 323 To record amorovided in A Fund 210 De 200/710 1200/720 1200/730 1200/730 1200/730 1200/761 1210 114 1322 1326 1XX To 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 Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash With Florida Committees Payable Description Redemption of Principal Interest Payable Cash With Florida Committees Payable Cash With Florida Commi	5,186,000.00 1,109,757.50	77,701.26 51,879.88 119,055.63 - 6,167,899.42 1,683.14 128,120.72
2632 3321 3325 For record CC 2632 3321 3325 For record PY Fund 100 Get Account # 7200/310 3323 For record amorovided in A Fund 210 Det Account # 2200/710 2200/720 2200/730 2200/761 2210 1114 3322 3326 11XX For record de parnings, reladivance refue advance refue advance refue agent. Reconciliation Beginning für Plus: CO&DS Bond in	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment 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 Dounts withheld from MVLR for actual administration fees as Uniticle 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 SBA Sinking Fund Earning Fund Fund Fund Fu	5,186,000.00 1,109,757.50	77,701.26 51,879.88 119,055.63 119,055.63 6,167,899.42 1,683.14 128,120.72
2632 3321 3325 For record CC 2632 3321 3325 For record PY Fund 100 Ge Account # 2200/310 3323 For record am provided in A Fund 210 De Account # 2200/730 2200/730 2200/761 2210 1114 3322 3326 11XX For record de partings, related avance refu advance refu advance refu agent. Reconciliation Reginning fur Plus: CO&DS Bond in 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 Dounts withheld from MVLR for actual administration fees as Uniticle 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 Cash with Fiscal/Service Agents OO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Earnings Cash Description Redemption of Principal Earnings Cash With Fiscal Service Agents OO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Earnings Cash Description Principal Earnings Cash Description Redemption of Principal Earnings Cash Desc	5,186,000.00 1,109,757.50	51,879.88 51,879.88 119,055.63 6,167,899.42 1,683.14 128,120.72 557,465.59 6,167,899.42 1,683.14 5,302,000.00
2632 3321 3325 For record CC 2632 3321 3325 For record PY Fund 100 Ga Account # 27200/310 3323 For record am provided in A Fund 210 Da Account # 2200/720 2200/730 2200/761 2210 1114 3322 3326 11XX For record de parnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunda 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 Dounts withheld from MVLR for actual administration fees as Uniticle 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 SBA Sinking Fund Earning Fund Fund Fund Fu	5,186,000.00 1,109,757.50	77,701.26 51,879.88 119,055.63 119,055.63 6,167,899.42 1,683.14 128,120.72
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 2200/730 2200/730 2200/730 2200/761 2210 1114 3322 3326 11XX Fo record de armings, rela advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond in 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 Description Professional and Technical Services CO&DS Withheld for Administration Description MVLR for actual administration fees as Inticle 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 On of activity in fund 210, Debt Service: In displaying the development of the debt service of the description of the de	5,186,000.00 1,109,757.50	51,879.88 51,879.88 119,055.63 119,055.63 6,167,899.42 1,683.14 128,120.72 557,465.59 6,167,899.42 1,683.14 5,302,000.00 807,289.76
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 # 2000/710 2200/720 2200/730 2200/730 2200/730 2200/761 2210 1114 3322 3326 11XX Fo record de arrings, rela advance refu advance refu agent. Reconciliatie 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 Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as Intick 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 inding cash with fiscal agent to payments of refunded bonds escrow In of activity in fund 210, Debt Service: In displayments are provided in prior school year Si withheld terest (revenue on withheld MVLR) and bond proceeds In on refunded bonds Description Redemption of Principal Interest (revenue on withheld MVLR) and balance as provided in prior school year Si withheld Description Redemption of Principal Interest (revenue on withheld MVLR) and balance as provided bonds Description Redemption of Principal Interest (revenue on withheld MVLR) and balance as provided bonds Description Redemption of Principal Interest (revenue on withheld MVLR) and balance as provided bonds Description Redemption of Principal Interest (revenue on withheld MVLR) and balance as provided bonds Description Redemption of Principal Interest (revenue on withheld MVLR) and payments Redemption of Principal Interest (revenue on withheld MVLR) Description Redemption of Principal Interest (revenue on withheld MVLR) Description Redemption of Principal Interest (revenue on withheld MVLR) Description Description Redemption of Principal Interest (revenue on withhe	5,186,000.00 1,109,757.50	51,879.88 51,879.88 119,055.63 119,055.63 6,167,899.42 1,683.14 128,120.72 557,465.59 6,167,899.42 1,683.14 5,302,000.00 807,289.76 5,186,000.00 1,109,757.50
2632 3321 3325 For record CC 2632 3321 3325 For record PY Fund 100 Get Account # 7200/310 3323 For record arr provided in A Fund 210 Det Account # 2200/710 2200/720 2200/761 2210 1114 3322 3326 11XX For record de parnings, reladivance refue gent. Reconciliation Beginning fund Plus: CO&DS Bond in Refunde Premiur 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 Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 Denote the service on withheld MVLR of the service on refunded bonds Revenue on withheld MVLR of the service on refunded bonds Denote the service on withheld MVLR of the service on refunded bonds Denote the service on withheld MVLR of the service on refunded bonds Description Description Redemption of Principal Interest (revenue on withheld MVLR) Description Description Description Description Redemption of Principal Interest (revenue on withheld MVLR) Description Descri	5,186,000.00 1,109,757.50	51,879.88 51,879.88 119,055.63 119,055.63 6,167,899.42 1,683.14 128,120.72 557,465.59 6,167,899.42 1,683.14 5,302,000.00 807,289.76 5,186,000.00 1,109,757.50 1,945.78
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Get Account # 2200/310 3323 To record amorovided in A Fund 210 Det Account # 2200/720 3200/761 3210 3226 326 327 326 327 328 328 329 329 320 320 320 320 320 320 320 320 320 320	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment 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 Bounts withheld from MVLR for actual administration fees as Article 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 and Earnings Cash Description	5,186,000.00 1,109,757.50	51,879.88 51,879.88 119,055.63 119,055.63 6,167,899.42 1,683.14 128,120.72 557,465.59 6,167,899.42 1,683.14 5,302,000.00 807,289.76 5,186,000.00 1,109,757.50 1,945.78 2,221,873.62
2632 3321 3325 For record CC 2632 3321 3325 For record PY Fund 100 Get Account # 2200/310 323 For record am provided in A Fund 210 Det Account # 2200/730 3200/730 3200/761 321 322 326 327 328 Seginning fun Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues an Paymer 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 Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 Denote the service on withheld MVLR of the service on refunded bonds Revenue on withheld MVLR of the service on refunded bonds Denote the service on withheld MVLR of the service on refunded bonds Denote the service on withheld MVLR of the service on refunded bonds Description Description Redemption of Principal Interest (revenue on withheld MVLR) Description Description Description Description Redemption of Principal Interest (revenue on withheld MVLR) Description Descri	5,186,000.00 1,109,757.50	51,879.88 51,879.88 119,055.63 119,055.63 6,167,899.42 1,683.14 128,120.72 557,465.59 6,167,899.42 1,683.14 5,302,000.00 807,289.76 5,186,000.00 1,109,757.50 1,945.78

Holmes County School District

	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	<u>Description</u>		
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 mon	ey bond issues for the 2016-2017 fiscal year.		
Fund 210 Da	oht Sarvica Current Rand Pafunding		
Funa 210 De	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
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		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-	A to refund callable portion of Series 2006-A due from 1/1/2018		
through 1/1/2	•		
•			
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	· · · · · · · · · · · · · · · · · · ·		-
	A to refund callable portion of Series 2008-A due from 1/1/2018		
through 1/1/2	020		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		_
	nterest for the 2016-2017 fiscal year		
	norder for the 2010 2011 house your		
Year-end en	tries:	Debit	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	30,681.25	
1220	Due from Other Agencies	1,027.16	
9200/730	Dues and Fees (Administrative expense)	86.58	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		30,681.25
3325	Interest on Undistributed CO&DS		1,113.74
To record CO	D&DS disbursements, investment earnings, and treasury fees.		*
	3 ., , ,		
2632	Deferred Revenues - Unavailable - Prior Year	756.62	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		756.62
To record P	Deferred Revenues - Unavailable, CO&DS disbursements, and		
Fund 100 G	oneral Fund		
Account #	<u>Description</u>		
	Destructional and Tabletal Condess		
7200/310	Professional and Technical Services	1,706.49	
7200/310 3323	CO&DS Withheld for Administration	1,706.49	1,706.49
7200/310 3323 To record an	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	1,706.49	1,706.49
7200/310 3323 To record an	CO&DS Withheld for Administration	1,706.49	1,706.49
7200/310 3323 To record am provided in A	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	1,706.49	1,706.49
7200/310 3323 To record am provided in A Fund 210 De	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	1,706.49	1,706.49
7200/310 3323 To record am provided in A Fund 210 De Account #	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Sebt Service, SBE/COBI Bonds Description		1,706.49
7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Sebt Service, SBE/COBI Bonds Description Redemption of Principal	65,000.00	1,706.49
7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest	65,000.00 18,000.00	1,706.49
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	65,000.00	1,706.49
7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Lebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	65,000.00 18,000.00	1,706.49
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Sebt Service. SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	65,000.00 18,000.00	1,706.49
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Sebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	65,000.00 18,000.00	_
7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Sebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	65,000.00 18,000.00	81,378.26
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. 2bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	65,000.00 18,000.00	81,378.26 22.21
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Sebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	65,000.00 18,000.00	81,378.26
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. 2bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	65,000.00 18,000.00	81,378.26 22.21
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. 2bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	65,000.00 18,000.00	81,378.26 22.21
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as nticle XII, Section 9, Subsection (d) of the Florida Constitution. Lebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	65,000.00 18,000.00	81,378.26 22.21
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refu	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. 2bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	65,000.00 18,000.00	81,378.26 22.21
7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 11114 3322 3326 11XX To record de earnings, relaadvance refuagent.	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Lebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	65,000.00 18,000.00	81,378.26 22.21
7200/310 3323 To record an 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.	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as nticle XII, Section 9, Subsection (d) of the Florida Constitution. Lebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	65,000.00 18,000.00	81,378.26 22.21
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, relaadvance refuagent. Reconciliation	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Lebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	65,000.00 18,000.00	81,378.26 22.21
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, relaadvance refuagent. Reconciliation	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit 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:	65,000.00 18,000.00	81,378.26 22.21 1,625.20
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel; advance refu agent. Reconciliation Plus:	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit 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:	65,000.00 18,000.00	81,378.26 22.21 1,625.20 9,033.65
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, relaadvance refu agent. Reconciliati Beginning fur Plus: CO&DS	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle 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 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: and balance as provided in prior school year withheld	65,000.00 18,000.00	9,033.65 81,378.26
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadent. Reconciliation Beginning fur Plus: CO&DS Bond in	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as nticle 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 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 Con of activity in fund 210, Debt Service: Individual cash withheld Indicated the service on withheld MVLR)	65,000.00 18,000.00	81,378.26 22.21 1,625.20 9,033.65
7200/310 3323 To record an 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 earnings, rela advance refu agent. Reconciliati Beginning fur Plus:	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as nticle 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 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 For of activity in fund 210, Debt Service: In the balance as provided in prior school year withheld terest (revenue on withheld MVLR) and balance as with fiscal additional models.	65,000.00 18,000.00	9,033.65 81,378.26
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Plus: CO&DS Bond in Refunda Premiur	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as nticle 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 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 Con of activity in fund 210, Debt Service: Individual cash withheld Indicated the service on withheld MVLR)	65,000.00 18,000.00	9,033.65 81,378.26
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 33322 3326 111XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus:	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit 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 on of activity in fund 210, Debt Service: In displaying the service on withheld MVLR) and bond proceeds In on refunded bonds	65,000.00 18,000.00	9,033.65 81,378.26 22.21
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent. Reconciliatie Beginning fur Plus: CO&DS Bond in Refundu Less: Principa	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit 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: Indicated the service on withheld MVLR) and bond proceeds In on refunded bonds In payments	65,000.00 18,000.00	9,033.65 81,378.26 22.21 1,625.20
7200/310 7323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuadvance refuadvance refuadvance refuadvance in Plus: CO&DS Bond in Refundu Less: Principa Interest	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as niticle 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 Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit 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) and bond proceeds an on refunded bonds all payments expenditure	65,000.00 18,000.00	9,033.65 81,378.26 22.21 1,625.20 9,033.65 81,378.26 22.21
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 3322 3326 11XX To record de earnings, reladavance refuadavance refuadarent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunderentiur Less: Principa Interest Dues an	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as nticle 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 Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit 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 For of activity in fund 210, Debt Service: Individual bonds Withheld Iterest (revenue on withheld MVLR) Bed bond proceeds In on refunded bonds In payments Expenditure Indicate Signal administration fees as In payments Indicate Signal administration fees Indicate	65,000.00 18,000.00	9,033.65 81,378.26 22.21 1,625.20
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 3322 3326 11XX To record de earnings, reladavance refuadavance refuadarent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunderentiur Less: Principa Interest Dues an	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as niticle 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 Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit 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) and bond proceeds an on refunded bonds all payments expenditure	65,000.00 18,000.00	9,033.65 81,378.26 22.21 1,625.20 9,033.65 81,378.26 22.21 -
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fun Plus:	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article 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 Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash but 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 For of activity in fund 210, Debt Service: In the balance as provided in prior school year Swithheld Iterest (revenue on withheld MVLR) Bed bond proceeds In on refunded bonds In payments Expenditure In the fees on bond interest above) Interest (fees on bond interest above) Interest (fees on refunded bonds (admin and underwriter fees)	65,000.00 18,000.00	9,033.65 81,378.26 22.21 1,625.20 9,033.65 81,378.26 22.21 -
7200/310 7323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladadvance refuadent. Reconciliation Beginning fun Plus: CO&DS Bond in Refunda Premiur Less: Principa Interest Dues an Paymer Dues And Due	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article 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 Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash by service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow For of activity in fund 210, Debt Service: Individual balance as provided in prior school year withheld terest (revenue on withheld MVLR) and bond proceeds In on refunded bonds In payments expenditure Indicate Signal and Interest above) Interest (fees on bond interest above) Interest (fees on bond interest above) Interest to refunded bonds escrow agent	65,000.00 18,000.00	9,033.65 81,378.26 22.21 1,625.20 9,033.65 81,378.26 22.21 -
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fun Plus:	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article 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 Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash but 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 For of activity in fund 210, Debt Service: In distance as provided in prior school year Swithheld Iterest (revenue on withheld MVLR) Bed bond proceeds In on refunded bonds In payments Expenditure Ind fees (fees on bond interest above) Interest (fees on refunded bonds (admin and underwriter fees) Interest on refunded bonds Interest (fees on refunded bonds (admin and underwriter fees) Interest (fees on refunded bonds (admin and underwriter fees) Interest (fees on refunded bonds (admin and underwriter fees) Interest (fees on refunded bonds (admin and underwriter fees) Interest (fees on refunded bonds (admin and underwriter fees) Interest (fees on refunded bonds (admin and underwriter fees) Interest (fees on refunded bonds (admin and underwriter fees)	65,000.00 18,000.00	9,033.65 81,378.26 22.21 1,625.20 9,033.65 81,378.26 22.21

Entries resu			
	llting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791 No now mon	Premium on Sale of Bonds		-
	ey bond issues for the 2016-2017 fiscal year.		
Fund 210 De	ebt 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	-	_
3713 3792	Premium on Sale of Refunding Bonds		_
2210	Accrued Interest Payable (Sinking Fund Accruals)		_
	A to refund callable portion of Series 2006-A due from 1/1/2018		
through 1/1/2	•		
•			
	ebt Service Advance Bond Refunding		
Account #	Description Cash with Fiscal/Sorvice Agents	920 206 00	
1114 9200/730	Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount)	820,296.86 1,839.69	
9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	1,839.69	
9200/730 9299/892	Discounts on Refunding Bonds	1,300.01	
3715	Sale of Refunding Bonds		704,000.00
3792	Premium on Sale of Refunding Bonds		107,346.69
2210	Accrued Interest Payable (Sinking Fund Accruals)		12,770.47
	A to refund callable portion of Series 2008-A due from 1/1/2018		, 217
through 1/1/2	•		
•	ebt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash		
11XX 2210	Casn Accrued Interest Payable	-	_
	nterest for the 2016-2017 fiscal year		
110 00010001	Thereof for the 2016 2017 hood your		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
	Description		
Account # 11XX	<u>Description</u> Cash	112,841.04	
1220	Due from Other Agencies	6,082.46	
9200/730	Dues and Fees (Administrative expense)	512.67	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		110 011 01
			112,841.04
3325	Interest on Undistributed CO&DS		
3325	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.		
3325 To record C0	D&DS disbursements, investment earnings, and treasury fees.	4 400 47	
3325 To record C0 2632	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	4,480.47	
3325 To record C0 2632 3321	D&DS disbursements, investment earnings, and treasury fees.	4,480.47	6,595.13
3325 To record C0 2632 3321 3325	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	4,480.47	6,595.13
3325 To record C0 2632 3321 3325 To record P\	D&DS disbursements, investment 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	6,595.13
3325 To record CC 2632 3321 3325 To record P\ Fund 100 Gc	D&DS disbursements, investment 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	6,595.13
3325 To record CC 2632 3321 3325 To record P\ Fund 100 Ga 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		6,595.13
3325 To record CC 2632 3321 3325 To record PY Fund 100 Gc 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	4,480.47 10,105.20	6,595.13 - 4,480.47
3325 To record CC 2632 3321 3325 To record P Fund 100 Gc Account # 7200/310 3323	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year		6,595.13 - 4,480.47
3325 To record CC 2632 3321 3325 To record P\ Fund 100 Gr Account # 7200/310 3323 To record an	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year		6,595.13 - 4,480.47
3325 To record C0 2632 3321 3325 To record PY Fund 100 G Account # 7200/310 3323 To record an 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 Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.		6,595.13 - 4,480.47
3325 To record C0 2632 3321 3325 To record PY Fund 100 G Account # 7200/310 3323 To record an 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 nounts withheld from MVLR for actual administration fees as		6,595.13 - 4,480.47
3325 To record CO 2632 3321 3325 To record PN Fund 100 GO Account # 7200/310 3323 To record an provided in A Fund 210 Do 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 Description Professional and Technical Services CO&DS Withheld for Administration Distribution MVLR for actual administration fees as a criticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Description Description		6,595.13 - 4,480.47
3325 To record CO 2632 3321 To record PY Fund 100 GO Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710	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 writicle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal	10,105.20 356,000.00	6,595.13 - 4,480.47
3325 To record CC 2632 3321 3325 To record P) Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	10,105.20 356,000.00 202,112.50	6,595.13 - 4,480.47
3325 To record CC 2632 3321 3325 To record P Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730	D&DS disbursements, investment 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 Description Professional and Technical Services CO&DS Withheld for Administration Description Professional Services CO&DS Withheld for Administration fees as a control of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	10,105.20 356,000.00	6,595.13 - 4,480.47
3325 To record CC 2632 3321 3325 To record PY Fund 100 Gi Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761	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 Description Professional and Technical Services CO&DS Withheld for Administration Professional WVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	10,105.20 356,000.00 202,112.50	6,595.13 - 4,480.47
3325 To record CO 2632 3321 3325 To record PY Fund 100 Go Account # 7200/310 3323 To record an provided in A Fund 210 Do 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 nounts withheld from MVLR for actual administration fees as writcle 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	10,105.20 356,000.00 202,112.50	6,595.13 - 4,480.47
3325 To record CO 2632 3321 3325 To record PY Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720 9200/730 9200/761 2210 11114	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	10,105.20 356,000.00 202,112.50	6,595.13 - 4,480.47 10,105.20
3325 To record CO 2632 3321 3325 To record PY Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	10,105.20 356,000.00 202,112.50	6,595.13 - 4,480.47 10,105.20
3325 To record CO 2632 3321 3325 To record PY Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	10,105.20 356,000.00 202,112.50	6,595.13 4,480.47 10,105.20 550,733.76
3325 To record CO 2632 3321 3325 To record PY Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720 9200/730 9200/730 9200/761 2210 11114 3322 3326 11XX	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	10,105.20 356,000.00 202,112.50	6,595.13 - 4,480.47 10,105.20 - 550,733.76 150.29
3325 To record C0 2632 3321 3325 To record P) Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	10,105.20 356,000.00 202,112.50	6,595.13 - 4,480.47 10,105.20 - 550,733.76 150.29
3325 To record CC 2632 3321 3325 To record P Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 33322 3326 11XX To record de earnings, rel	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed 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 writcle 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	10,105.20 356,000.00 202,112.50	6,595.13 - 4,480.47 10,105.20 - 550,733.76 150.29
3325 To record CC 2632 3321 3325 To record P) Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refu	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	10,105.20 356,000.00 202,112.50	6,595.13 - 4,480.47 10,105.20 - 550,733.76 150.29
3325 To record CO 2632 3321 3325 To record PY Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/761 2210 11114 3322 3326 111XX To record de earnings, reladvance refuadent.	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	10,105.20 356,000.00 202,112.50	6,595.13 - 4,480.47 10,105.20 - 550,733.76 150.29
3325 To record CO 2632 3321 3325 To record PY Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/761 2210 11114 3322 3326 111XX To record de earnings, reladvance refuadent.	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed 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 writcle 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	10,105.20 356,000.00 202,112.50	6,595.13 - 4,480.47 10,105.20 - 550,733.76 150.29
3325 To record CO 2632 3321 3325 To record PN Fund 100 Go Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuagent. Reconciliati	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	10,105.20 356,000.00 202,112.50	6,595.13 - 4,480.47 10,105.20 - 550,733.76 150.29
3325 To record CO 2632 3321 3325 To record PN Fund 100 Go Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuagent. Reconciliati	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS // Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. enterest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment and 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:	10,105.20 356,000.00 202,112.50	6,595.13 4,480.47 10,105.20 10,105.20 550,733.76 150.29 7,402.19
3325 To record Co 2632 3321 3325 To record PN Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refu agent. Reconciliati Beginning fu Plus:	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS // Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. enterest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment and 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:	10,105.20 356,000.00 202,112.50	6,595.13 4,480.47 10,105.20 10,105.20 550,733.76 150.29 7,402.19
3325 To record CO 2632 3321 3325 To record P) Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reliadvance refuadvance refuadent. Reconciliati Beginning fur Plus: CO&DS Bond in	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed 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 writcle XII, Section 9, Subsection (d) of the Florida Constitution. entreest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding 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 interest (revenue on withheld MVLR)	10,105.20 356,000.00 202,112.50	6,595.13
3325 To record CC 2632 3321 3325 To record P Fund 100 Gi Account # 7200/310 3323 To record an provided in A Fund 210 Di Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 33322 3326 11XX To record de earnings, reladvance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed 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 urticle 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 bit 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 on of activity in fund 210, Debt Service: Indi balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) ed bond proceeds	10,105.20 356,000.00 202,112.50	6,595.13 4,480.47 10,105.20 10,105.20 550,733.76 150.29 7,402.19 101,289.77 550,733.76 150.29 704,000.00
3325 To record CC 2632 3321 3325 To record PY Fund 100 Gi Account # 7200/310 3323 To record an provided in A Fund 210 Di Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 33322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiun	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed 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 writcle XII, Section 9, Subsection (d) of the Florida Constitution. entreest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding 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 interest (revenue on withheld MVLR)	10,105.20 356,000.00 202,112.50	6,595.13 - 4,480.47 10,105.20 10,105.20 550,733.76 150.29 7,402.19
3325 To record CC 2632 3321 3325 To record PY Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 33326 11XX To record de earnings, rel: advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiun Less:	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS (**Deferred Revenues - Unavailable, CO&DS disbursements, and teneral Fund**) Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for GBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Refunded bonds escrow On of activity in fund 210, Debt Service: Indiana balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Ded bond proceeds Interest (revenue on withheld MVLR)	10,105.20 356,000.00 202,112.50	6,595.13 4,480.47 10,105.20 10,105.20 550,733.76 150.29 7,402.19 101,289.77 550,733.76 150.29 704,000.00 107,346.69
3325 To record CO 2632 3321 3325 To record PN Fund 100 Go Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel: advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less: Principa	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS (**Deferred Revenues - Unavailable, CO&DS disbursements, and teneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle 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 Determine Fund	10,105.20 356,000.00 202,112.50	6,595.13 4,480.47 10,105.20 10,105.20 550,733.76 150.29 7,402.19 101,289.77 550,733.76 150.29 704,000.00 107,346.69 356,000.00
3325 To record Co 2632 3321 3325 To record P) Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reliadvance refuadvance refuadvance refuadent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less: Principa Interest	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS (**Deferred Revenues - Unavailable, CO&DS disbursements, and teneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as unticle 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 bit service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indibalance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Bed bond proceeds Interest (revenue on withheld MVLR) Bed bond proceeds Interest (revenue on withheld MVLR) Bed payments	10,105.20 356,000.00 202,112.50	6,595.13 4,480.47 10,105.20 10,105.20 550,733.76 150.29 7,402.19 101,289.77 550,733.76 150.29 704,000.00 107,346.69 356,000.00 202,112.50
3325 To record Co 2632 3321 3325 To record P) Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refuadrance refuadrance refuadrance refuadrance refuadrance refundrance	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS (**Deferred Revenues - Unavailable, CO&DS disbursements, and deneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as writicle 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 bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow **On of activity in fund 210, Debt Service:** Individual bonds **All payments (revenue on withheld MVLR) **Ed Bond proceeds on on refunded bonds **All payments expenditure and fees (fees on bond interest above)	10,105.20 356,000.00 202,112.50	6,595.13 - 4,480.47 10,105.20 10,105.20 550,733.76 150.29 7,402.19 101,289.77 550,733.76 150.29 704,000.00 107,346.69 356,000.00 202,112.50
3325 To record Co 2632 3321 3325 To record P Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuadrance refundrance refun	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS (**Deferred Revenues - Unavailable, CO&DS disbursements, and deneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle 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 Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding 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** Interest (revenue on withheld MVLR) Bed bond proceeds Interest (revenue on withheld MVLR) Bed bond proceeds Interest (revenue on bond interest above) Interest (fees on bond interest above) I	10,105.20 356,000.00 202,112.50	6,595.13 4,480.47 10,105.20 10,105.20 550,733.76 150.29 7,402.19 101,289.77 550,733.76 150.29 704,000.00 107,346.69 356,000.00 202,112.50 173.74
3325 To record CC 2632 3321 3325 To record P Fund 100 Gi Account # 7200/310 3323 To record an orovided in A Fund 210 Di Account # 9200/720 9200/730 9200/761 2210 11114 33322 3326 11XX To record de earnings, reladvance refued and and and and and and and and and an	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed 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 wricle 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 bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding 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 m on refunded bonds all payments expenditure off fees (fees on bond interest above) this to refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees)	10,105.20 356,000.00 202,112.50	6,595.13 4,480.47 10,105.20 10,105.20 550,733.76 150.29 7,402.19 101,289.77 550,733.76 150.29 704,000.00 107,346.69 356,000.00 202,112.50 173.74
3325 To record CC 2632 3321 3325 To record P Fund 100 Gi Account # 7200/310 3323 To record an provided in A Fund 210 Di 40200/720 9200/730 9200/761 9200/761 9210 1114 3322 3326 11XX To record de earnings, reladivance refued and and and and and and and and and an	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed 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 writcle 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 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 unding 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 m on refunded bonds al payments expenditure and fees (fees on bond interest above) this to refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees) and to refunded bonds and to refunded bonds (admin and underwriter fees) and on refunded bonds and on refunded bonds (admin and underwriter fees)	10,105.20 356,000.00 202,112.50	6,595.13 4,480.47 10,105.20 10,105.20 550,733.76 150.29 7,402.19 101,289.77 550,733.76 150.29 704,000.00 107,346.69 356,000.00

Jackson County School District

Entries resul	lting 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	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 2016-2017 fiscal year.		
	· ·		
Fund 210 De	bt Service Current Bond Refunding		
Account #	<u>Description</u>		
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		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		_
	A to refund callable portion of Series 2006-A due from 1/1/2018		
through 1/1/2	•		
•			
Fund 210 De	bt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2008-A due from 1/1/2018		-
series 201 <i>1-7</i> through 1/1/2	•		
•			
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
	nterest for the 2016-2017 fiscal year		
Year-end ent	tries:	<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	<u>Description</u>	= 2 + = =	
11XX	Cash	71,135.43	
1220	Due from Other Agencies	2,616.77	
9200/730	Dues and Fees (Administrative expense)	220.56	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		71,135.43
3325	Interest on Undistributed CO&DS		2,837.33
To record CC	0&DS disbursements, investment earnings, and treasury fees.		
2632	Deferred Revenues - Unavailable - Prior Year	1,927.57	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		1,927.57
To record PY	Deferred Revenues - Unavailable, CO&DS disbursements, and		
Fund 100 Ge	eneral Fund		
Account #	Description	4.04= 10	
7200/310	Professional and Technical Services	4,347.42	
3323	CO&DS Withheld for Administration		4,347.42
	nounts withheld from MVLR for actual administration fees as		
provided in A	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
<u>Fund 210 D</u> e	bt Service, SBE/COBI Bonds		
Account #	Description		
9200/710	Redemption of Principal	197,000.00	
9200/710	Interest	22,260.00	
9200/720	SBA Sinking Fund Administration Fees	22,260.00 67.62	
9200/730 9200/761	•	07.02	
	Payments to Refunding Bond Escrow	-	
2210 111 <i>1</i>	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		214,345.15
3326	SBA Sinking Fund Earnings	-	58.49
11XX	Cash		4,923.98
To record del	ot service payments, MVLR withheld for debt service, investment		
earnings, rela	ated fees, reversal of accrued interest, and transfer of prior year		
•	nding cash with fiscal agent to payments of refunded bonds escrow		
agent.			
Reconciliation	on of activity in fund 210, Debt Service:		
Beginning fun	nd balance as provided in prior school year		11,217.07
Plus:	•		
CO&DS	withheld		214,345.15
	terest (revenue on withheld MVLR)		58.49
	ed bond proceeds		-
	n on refunded bonds		=
	ii on retunded ponds		-
Less:	I navmente		107 000 00
•	l payments		197,000.00
	expenditure		22,260.00
Dues an	nd fees (fees on bond interest above)		67.62
	tts to refunded bonds escrow agent		-
Paymen	nd fees on refunded bonds (admin and underwriter fees)		-
Paymen Dues an	· · · · · · · · · · · · · · · · · · ·		
Paymen Dues an	t on refunded bonds		6,293.0

Jefferson 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 #	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791 Na sa assa sa assa	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2016-2017 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
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		-
2210 Oznicz 2017 :	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2006-A due from 1/1/2018		
through 1/1/2	028		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210 Sorios 2017	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 201 <i>7-7</i> through 1/1/2	A to refund callable portion of Series 2008-A due from 1/1/2018		
•			
rund 210 De	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	=	
2210 Na	Accrued Interest Payable		-
No accrued ii	nterest for the 2016-2017 fiscal year		
Year-end en	tries:	Debit	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account # 11XX	<u>Description</u> Cash	72,746.19	
1220	Due from Other Agencies	666.81	
9200/730	Dues and Fees (Administrative expense)	56.20	
9200/730	Interest	30.20	
2632	Deferred Revenues - Unavailable		_
3321	CO&DS Distributed		72,746.19
3325	Interest on Undistributed CO&DS		723.01
To record CC	D&DS disbursements, investment earnings, and treasury fees.		
	Deferred Revenues - Unavailable - Prior Year	491.18	
2632			-
3321	CO&DS Distributed		10110
3321 3325	Interest on Undistributed CO&DS		491.18
3321 3325 To record PY	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and		491.18
3321 3325 To record PY	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and		491.18
3321 3325 To record PY Fund 100 Ge Account #	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description		491.18
3321 3325 To record PY Fund 100 Ge Account # 7200/310	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services	1,107.81	
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	1,107.81	491.18 1,107.81
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration Description MVLR for actual administration fees as	1,107.81	
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration founts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.	1,107.81	
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration Description MVLR for actual administration fees as	1,107.81	
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account #	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration Description MVLR for actual administration fees as a cricle XII, Section 9, Subsection (d) of the Florida Constitution. Description Description	1,107.81	
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 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	1,107.81	
3321 3325 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 on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration Brounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest	1,107.81 - -	
3321 3325 To 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 on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration Bounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	1,107.81 - - -	
3321 3325 To 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 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	1,107.81 - - - -	
3321 3325 To 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 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	1,107.81 - - - - -	
3321 3325 To 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	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration and administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	1,107.81 - - - - -	
3321 3325 To 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	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	1,107.81 - - - - -	
3321 3325 To 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 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	1,107.81 - - - - -	
3321 3325 To 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	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	1,107.81 - - - - - -	
3321 3325 To 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 del	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 Description CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description CO&DS Withheld for debt service, investment	1,107.81 - - - - -	
3321 3325 To 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	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration Brounts withheld from MVLR for actual administration fees as Pricle 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 Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earning Redemption of Principal Interest SBA Sin	1,107.81	
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3321 3325 To 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	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration Brounts withheld from MVLR for actual administration fees as Pricle 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 Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earning Redemption of Principal Interest SBA Sin	1,107.81 - - - - -	
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3321 3325 To 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 agent. Reconciliatic Beginning fur Plus: CO&DS Bond in	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration Brounts withheld from MVLR for actual administration fees as Professional and Technical Services CO&DS Withheld for Administration fees as Professional and Technical Services CO&DS Withheld for Administration fees as Professional Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Obt service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Con of activity in fund 210, Debt Service: The distance as provided in prior school year Withheld Iterest (revenue on withheld MVLR)	1,107.81 - - - - -	
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3321 3325 To 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 agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration and administration fees as a provided in prior school peneral Fund Description Possional and Technical Services CO&DS Withheld for Administration fees as a pricle 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 SBA Sinking Fund Earnings Cash Description To service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow To not activity in fund 210, Debt Service: The balance as provided in prior school year Withheld To service on withheld MVLR) To payments To paym	1,107.81	
3321 3325 To 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 agent. Reconciliatic Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymer	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration Dounts 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 Description Of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Description Of activity in fund 210, Debt Service: Individual description Withheld terest (revenue on withheld MVLR) Description Description Redemption fees as Total Administration fees as Total Administration fees as Total Constitution. Description Redemption fees as Total Administration fees as	1,107.81	
3321 3325 To 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 agent. Reconciliatic Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymer Dues ar	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration Dounts 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 Observice payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow 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 Description Description Description Description Description Redemption of Principal Interest Description Redemption of Principal Redemption of Principal Interest Description Redemption of Principal Interest Description Redemption of Principal Redemption of	1,107.81	
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided 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 agent. Reconciliatic Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymer Dues ar	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Briticle 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 Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Earnings Cash Description To service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow To not activity in fund 210, Debt Service: The balance as provided in prior school year To withheld Description To school year To service payments To service payments on the first service on the first service on the first service of the first service on the first service of the first service on the first service on the first service of the first	1,107.81	

Lafayette County School District

Fund 310 Ca		<u>Debit</u>	Credit
	apital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	_	
9200/730		-	
	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	=	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2016-2017 fiscal year.		
	· ·		
Fund 210 De	ebt 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		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-	A to refund callable portion of Series 2006-A due from 1/1/2018		
	·		
through 1/1/2	026		
Fund 210 De	ebt Service Advance Bond Refunding		
	Description		
Account #			
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)		
	. ,		-
	A to refund callable portion of Series 2008-A due from 1/1/2018		
through 1/1/2	026		
Fund 210 Da	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2016-2017 fiscal year		
Year-end en	tries:	Debit	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	7,586.80	
		,	
1220	Due from Other Agencies	408.07	
9200/730	Dues and Fees (Administrative expense)	34.39	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		7,586.80
3325	Interest on Undistributed CO&DS		442.46
To record CO	D&DS disbursements, investment earnings, and treasury fees.		
	Deferred Revenues - Unavailable - Prior Year	275 53	
2632	Deferred Revenues - Unavailable - Prior Year	275.53	_
2632 3321	CO&DS Distributed	275.53	-
2632 3321 3325	CO&DS Distributed Interest on Undistributed CO&DS	275.53	- 275.53
2632 3321 3325	CO&DS Distributed	275.53	<u>-</u> 275.53
2632 3321 3325 To record PY	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	275.53	- 275.53
2632 3321 3325 To record PY Fund 100 Ge	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund	275.53	- 275.53
2632 3321 3325 To record PY Fund 100 Ge Account #	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description		- 275.53
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services	275.53 677.94	
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description		- 275.53 677.94
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services		
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Commental Fund Description Professional and Technical Services CO&DS Withheld for Administration COMPONENT OF COMPON		
2632 3321 3325 To record PY Fund 100 Go Account # 7200/310 3323 To record arr provided in A	CO&DS Distributed 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 article XII, Section 9, Subsection (d) of the Florida Constitution.		
2632 3321 3325 To record PY Fund 100 Go Account # 7200/310 3323 To record arr provided in A	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Commental Fund Description Professional and Technical Services CO&DS Withheld for Administration COMPONENT OF COMPON		
2632 3321 3325 To record PY Fund 100 Go Account # 7200/310 3323 To record am provided in A	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 Inticle XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds		
2632 3321 3325 To record PY Fund 100 Go Account # 7200/310 3323 To record arr provided in A Fund 210 Do Account #	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Comeral Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as criticle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description	677.94	
2632 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 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 Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal	677.94 34,000.00	
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	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 uticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest	677.94 34,000.00 3,780.00	
2632 3321 3325 To record PY Fund 100 Ge Account # 73323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	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	677.94 34,000.00	
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761	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 Distribution MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	677.94 34,000.00 3,780.00	
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761	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	677.94 34,000.00 3,780.00	
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210	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 Distribution MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	677.94 34,000.00 3,780.00	
2632 3321 3325 To record PY Fund 100 Go Account # 7200/310 3323 To record am provided in A Fund 210 Do Account # 9200/710 9200/720 9200/761 2210 11114	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 writicle 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	677.94 34,000.00 3,780.00	677.94 -
2632 3321 3325 To record PY Fund 100 Go Account # 7200/310 3323 To record am provided in A Fund 210 Do Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322	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 article 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	677.94 34,000.00 3,780.00	677.94 - 36,931.26
2632 3321 3325 To record PY Fund 100 Go Account # 7200/310 3323 To record am provided in A Fund 210 Do Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326	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 article 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	677.94 34,000.00 3,780.00	677.94 - 36,931.26 10.08
2632 3321 3325 To record PY Fund 100 Go Account # 7200/310 3323 To record am provided in A Fund 210 Do Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX	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 article 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	677.94 34,000.00 3,780.00	677.94 - 36,931.26
2632 3321 3325 To record PY Fund 100 Go Account # 7200/310 3323 To record am provided in A Fund 210 Do Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX	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 article 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	677.94 34,000.00 3,780.00	677.94 - 36,931.26 10.08
2632 3321 3325 To record PY Fund 100 Ga Account # 7200/310 3323 To record am provided in A Fund 210 Da Account # 9200/710 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record de	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 article 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	677.94 34,000.00 3,780.00	677.94 - 36,931.26 10.08
2632 3321 3325 To record PY Fund 100 Ge Account # 73323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela	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 Inticle 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	677.94 34,000.00 3,780.00	677.94 - 36,931.26 10.08
2632 3321 3325 To 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 de earnings, rela advance refu	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 Article 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 Description Description Redemption of Principal Description Redemption	677.94 34,000.00 3,780.00	677.94 - 36,931.26 10.08
2632 3321 3325 To 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 33322 3326 11XX To record de earnings, rela advance refu	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 Article 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 Description Description Redemption of Principal Description Redemption	677.94 34,000.00 3,780.00	677.94 - 36,931.26 10.08
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.	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 Article 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 Description Description Redemption of Principal Description Redemption	677.94 34,000.00 3,780.00	677.94 - 36,931.26 10.08
2632 3321 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 111XX To record de earnings, rela advance refu agent. Reconciliation	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Brounds withheld from MVLR for actual administration fees as stricle 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 Description Redemption of Principal Interest Reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow Description Redemption of Principal Interest Reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow Description Redemption fees as a service payments of refunded bonds escrow Description Redemption fees as a service payments of refunded bonds escrow	677.94 34,000.00 3,780.00	677.94 - 36,931.26 10.08 850.31
2632 3321 3325 To record PY Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu advance refu agent. Reconciliation Beginning fun	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Brounts withheld from MVLR for actual administration fees as article 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 Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest 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 Redemption fees as a service investment and transfer of prior year and t	677.94 34,000.00 3,780.00	677.94 - 36,931.26 10.08
2632 3321 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 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fun Plus:	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 article 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 On of activity in fund 210, Debt Service: Indicated feas provided in prior school year	677.94 34,000.00 3,780.00	677.94 - 36,931.26 10.08 850.31
2632 3321 3325 To 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 de earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS	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 a criticle 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 noting cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: In the service of the serv	677.94 34,000.00 3,780.00	- 36,931.26 10.08 850.31 1,905.49 36,931.26
2632 3321 3325 To 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 de earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS	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 article 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 On of activity in fund 210, Debt Service: Indicated feas provided in prior school year	677.94 34,000.00 3,780.00	- 36,931.26 10.08 850.31
2632 3321 3325 To 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 33322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in	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 a criticle 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 noting cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: In the service of the serv	677.94 34,000.00 3,780.00	- 36,931.26 10.08 850.31 1,905.49 36,931.26
2632 3321 3325 To 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 de earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde	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 article 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 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, and transfer of prior year and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Description Redemption (Principal Interest) (Principal Interest	677.94 34,000.00 3,780.00	- 36,931.26 10.08 850.31 1,905.49 36,931.26
2632 3321 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 33322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur	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 article 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 of SBA Sinking Fund Earnings Cash with Fiscal Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest of SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption fees Description Redemption fees Description Redemption fees Description Redemption fees as a service of the Florida Constitution. Description Redemption fees as a service of the Florida Constitution. Description Redemption fees as a service of the Florida Constitution. Description Redemption fees as a service of the Florida Constitution. Description Redemption fees as a service of the Florida Constitution fees as a service	677.94 34,000.00 3,780.00	- 36,931.26 10.08 850.31 1,905.49 36,931.26
2632 3321 3325 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 3322 312K 3326 311XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur Less:	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 Discription Professional and Technical Services CO&DS Withheld for Administration Discription Discription Discription Description Description Redemption of Principal Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 Description Description Redemption of Principal Description Redemption	677.94 34,000.00 3,780.00	1,905.49 36,931.26 10.08 850.31
2632 3321 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 11114 3322 3326 111XX To record de earnings, rela advance refu advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa	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 Dounts withheld from MVLR for actual administration fees as article 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 anding cash with fiscal agent to payments of refunded bonds escrow Denote of activity in fund 210, Debt Service: In distance as provided in prior school year Swithheld Iterest (revenue on withheld MVLR) All payments	677.94 34,000.00 3,780.00	1,905.49 36,931.26 10.08 850.31 1,905.49 36,931.26
2632 3321 3325 To record PY Fund 100 Get Account # 7200/310 3323 To record am provided in A Fund 210 Det Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fun Plus: CO&DS Bond in Refunded Premiur Less: Principa Interest	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 article 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 Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal agent to payments of refunded bonds escrow Description Redemption of Principal Interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow Description Redemption of Principal Interest (revenue on withheld MVLR) Description Redemption MVLR Redemption Redempt	677.94 34,000.00 3,780.00	1,905.49 36,931.26 10.08 850.31 1,905.49 36,931.26 10.08
2632 3321 3325 To record PY Fund 100 Get Account # 7200/310 3323 To record am provided in A Fund 210 Det Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fun Plus: CO&DS Bond in Refunded Premiur Less: Principa Interest	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 Dounts withheld from MVLR for actual administration fees as article 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 anding cash with fiscal agent to payments of refunded bonds escrow Denote of activity in fund 210, Debt Service: In distance as provided in prior school year Swithheld Iterest (revenue on withheld MVLR) All payments	677.94 34,000.00 3,780.00	1,905.49 36,931.26 10.08 850.31 1,905.49 36,931.26
2632 3321 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 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues an	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 article 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 Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal agent to payments of refunded bonds escrow Description Redemption of Principal Interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow Description Redemption of Principal Interest (revenue on withheld MVLR) Description Redemption MVLR Redemption Redempt	677.94 34,000.00 3,780.00	1,905.49 36,931.26 10.08 850.31 1,905.49 36,931.26 10.08
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 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymer	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 Industriation MVLR for actual administration fees as stricle 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 Description SBA Sinking Fund Earning Cash Sinking Fund Earning Cash Sinking Fund Earning Cash Sinking Fund Earning Cash Sinking Fund Earnin	677.94 34,000.00 3,780.00	1,905.49 36,931.26 10.08 850.31 1,905.49 36,931.26 10.08
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 33322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymer Dues ar	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and ceneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as unticle 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 Dist 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 Denote activity in fund 210, Debt Service: and balance as provided in prior school year is withheld terest (revenue on withheld MVLR) and bond proceeds and on refunded bonds all payments expenditure and fees (fees on bond interest above) and fees (fees on bond interest above) and fees (fees on bond interest above) and the payments of the payment	677.94 34,000.00 3,780.00	1,905.49 36,931.26 10.08 850.31 1,905.49 36,931.26 10.08
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 33322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymer Dues ar	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 Dounts withheld from MVLR for actual administration fees as Inticle 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 Dist service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Description Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dist service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Description Description Redemption fees and transfer of prior year and balance as provided in prior school year Description Descr	677.94 34,000.00 3,780.00	1,905.49 36,931.26 10.08 850.31 1,905.49 36,931.26 10.08

School District Annual Financial Report CO&DS Entries For Fiscal Year 2016-2017 Lake County School District

	Lake County School District		
Entries resu	lting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2016-2017 fiscal year.		-
	ebt Service Current Bond Refunding		
Account #	Description	000 400 40	
9299/790 9200/730	Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	608,408.49 1,365.61	
9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	1,582.18	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		523,000.00
3792	Premium on Sale of Refunding Bonds		79,331.04
2210	Accrued Interest Payable (Sinking Fund Accruals)		9,025.24
	A to refund callable portion of Series 2006-A due from 1/1/2018		
hrough 1/1/2	028		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	2,156,525.91	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	4,837.04	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	5,207.54	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	1,851,000.00
3792	Premium on Sale of Refunding Bonds		282,390.05
2210	Accrued Interest Payable (Sinking Fund Accruals)		33,180.44
	A to refund callable portion of Series 2008-A due from 1/1/2018		,
hrough 1/1/2	·		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2016-2017 fiscal year		
Year-end en	tries:	Debit	Credit
			<u></u>
	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	379,771.48	
1220	Due from Other Agencies	13,977.36	
9200/730 9200/710	Dues and Fees (Administrative expense) Interest	1,178.11	
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		379,771.48
3325	Interest on Undistributed CO&DS		15,155.47
To record CO	D&DS disbursements, investment earnings, and treasury fees.		
202	Deferred Revenues - Unavailable - Prior Year	10 017 0F	
2632 3321	CO&DS Distributed	10,217.95	_
3325	Interest on Undistributed CO&DS		- 10,217.95
	Deferred Revenues - Unavailable, CO&DS disbursements, and		-,
Fund 100 G	oneral Fund		
Account #	<u>Description</u>		
	Professional and Technical Services	02 004 EC	
	Professional and Technical Services CO&DS Withheld for Administration	23,221.56	23 221 56
3323	Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as	23,221.56	23,221.56
3323 To record am	CO&DS Withheld for Administration	23,221.56	23,221.56
3323 To record an provided in A	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	23,221.56	23,221.56
3323 To record am provided in A Fund 210 De	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	23,221.56	23,221.56
3323 Fo record amorovided in A Fund 210 De Account #	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Sebt Service, SBE/COBI Bonds Description	·	23,221.56
3323 To record am provided in A Fund 210 De Account # 9200/710	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	827,000.00	23,221.56
3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Sebt Service, SBE/COBI Bonds Description Redemption of Principal	·	23,221.56
3323 Fo record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest	827,000.00 338,050.00	23,221.56
3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Sebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	827,000.00 338,050.00	23,221.56
3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Sebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	827,000.00 338,050.00	_
3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/761 9210 1114 33322	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Sebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	827,000.00 338,050.00	1,145,110.96
3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/761 92210 11114 3322 33326	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. 2bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	827,000.00 338,050.00	- 1,145,110.96 312.49
3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Sebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	827,000.00 338,050.00	1,145,110.96
3323 To record amprovided in A Frund 210 De Account # 3200/710 3200/720 3200/761 32210 11114 3322 3326 11XX To record de record amprovided ampr	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. 2bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	827,000.00 338,050.00	- 1,145,110.96 312.49
3323 To record am provided in A Frund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9210 11114 93322 9326 11XX To record de parnings, relation provided in A Frund 200 Provided	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as nticle XII, Section 9, Subsection (d) of the Florida Constitution. Lebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	827,000.00 338,050.00	- 1,145,110.96 312.49
3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refu	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. 2bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	827,000.00 338,050.00	- 1,145,110.96 312.49
To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/761 9210 1114 3322 3326 11XX To record de earnings, reladadvance refuagent.	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Lebt Service. SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	827,000.00 338,050.00	- 1,145,110.96 312.49
To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/761 9210 1114 3322 3326 11XX To record de earnings, reladadvance refuagent.	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as nticle XII, Section 9, Subsection (d) of the Florida Constitution. Lebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	827,000.00 338,050.00	- 1,145,110.96 312.49
provided in A Fund 210 De Account # 9200/710 9200/710 9200/730 9200/761 2210 1114 3322 3326 111XX To record de earnings, rela advance refu agent. Reconciliation Beginning fun	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Lebt Service. SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	827,000.00 338,050.00	- 1,145,110.96 312.49
To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/761	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle 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 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 Ton of activity in fund 210, Debt Service: Indicated the service in	827,000.00 338,050.00	- 1,145,110.96 312.49 19,987.80
To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 92210 1114 93322 93326 9	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as nticle XII, Section 9, Subsection (d) of the Florida Constitution. 2bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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: and balance as provided in prior school year withheld	827,000.00 338,050.00	1,145,110.96 312.49 19,987.80 169,537.51 1,145,110.96
To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 92210 11114 3322 9326 11XX To record de earnings, reladadvance refuadent. Reconciliation Beginning für Plus: CO&DS Bond in	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. 2bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 con of activity in fund 210, Debt Service: and balance as provided in prior school year s withheld terest (revenue on withheld MVLR)	827,000.00 338,050.00	1,145,110.96 312.49 19,987.80 169,537.51 1,145,110.96 312.49
To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de parnings, reliadad and concerta advance refu agent. Reconciliation Plus: CO&DS Bond in Refundo	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article 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 Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash but 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 For of activity in fund 210, Debt Service: In the debt of the Florida Constitution.	827,000.00 338,050.00	1,145,110.96 312.49 19,987.80 169,537.51 1,145,110.96 312.49 2,374,000.00
To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de parnings, reladvance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunda Premiur	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. 2bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 con of activity in fund 210, Debt Service: and balance as provided in prior school year s withheld terest (revenue on withheld MVLR)	827,000.00 338,050.00	1,145,110.96 312.49 19,987.80 169,537.51 1,145,110.96 312.49
To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 33322 3326 11XX To record de earnings, reladad and a refundad a refun	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit 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 on of activity in fund 210, Debt Service: In displaying the service on withheld MVLR) Sed bond proceeds In on refunded bonds	827,000.00 338,050.00	169,537.51 1,145,110.96 312.49 19,987.80 169,537.51 1,145,110.96 312.49 2,374,000.00 361,721.09
To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 33322 3326 111XX To record de arnings, reladavance refue agent. Reconciliation Plus: CO&DS Bond in Refunde Premiur Less: Principa	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article 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 Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash but 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 For of activity in fund 210, Debt Service: In the debt of the Florida Constitution.	827,000.00 338,050.00	1,145,110.96 312.49 19,987.80 169,537.51 1,145,110.96 312.49 2,374,000.00
To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/761 92210 11114 3322 33326 111XX To record de earnings, reladavance refue agent. Reconciliation Plus: CO&DS Bond in Refundu Less: Principa Interest	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle 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 Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit 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: Indicated the service on withheld MVLR) and bond proceeds In on refunded bonds In payments	827,000.00 338,050.00	169,537.51 1,145,110.96 312.49 19,987.80 169,537.51 1,145,110.96 312.49 2,374,000.00 361,721.09 827,000.00
To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9210 11114 93322 93326 9	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle 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 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: and balance as provided in prior school year withheld terest (revenue on withheld MVLR) and payments all payments expenditure	827,000.00 338,050.00	1,145,110.96 312.49 19,987.80 169,537.51 1,145,110.96 312.48 2,374,000.00 361,721.09 827,000.00 338,050.00
To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refu agent. Reconciliation Beginning fun Plus: CO&DS Bond in Refunda Premiur Less: Principa Interest Dues au Paymer Dues au Paymer Dues au	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article 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 Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash but 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 For of activity in fund 210, Debt Service: In distance as provided in prior school year Swithheld Iterest (revenue on withheld MVLR) Bed bond proceeds In on refunded bonds In payments Expenditure Ind fees (fees on bond interest above) Ints to refunded bonds escrow agent Ind fees on refunded bonds (admin and underwriter fees)	827,000.00 338,050.00	1,145,110.96 312.49 19,987.80 169,537.51 1,145,110.96 312.49 2,374,000.00 361,721.09 827,000.00 338,050.00 361.25
To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refu agent. Reconciliation Beginning fun Plus: CO&DS Bond in Refunda Premiur Less: Principa Interest Dues au Paymer Dues au Paymer Dues au	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article 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 Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash but 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 For of activity in fund 210, Debt Service: In displayments are provided in prior school year Si withheld terest (revenue on withheld MVLR) and bond proceeds In on refunded bonds In payments Expenditure Ind fees (fees on bond interest above) Int so refunded bonds escrow agent Ind fees on refunded bonds (admin and underwriter fees) Int on refunded bonds Interest (administration fees as a substitution of the prior school year and fees on refunded bonds (administration fees) Interest (administration fees as a substitution fees on refunded bonds (administration fees as a substitution fees as a substitutio	827,000.00 338,050.00	1,145,110.96 312.49 19,987.80 169,537.51 1,145,110.96 312.49 2,374,000.00 361,721.09 827,000.00 338,050.00 361.25 608,408.49

Lee County School District

	Iting from bond issuance and refunding:	L)ehit	<u>Credit</u>
		<u>Debit</u>	Credit
	pital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
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		-
No new mone	ey bond issues for the 2016-2017 fiscal year.		
Fund 210 De	ebt 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	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2006-A due from 1/1/2018		
through 1/1/2	028		
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 Sorios 2017	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2008-A due from 1/1/2018		
through 1/1/2			
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2016-2017 fiscal year		
Year-end en	tries:	Debit	Credit
			<u> </u>
	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	1,540,677.06	
1220	Due from Other Agencies	32,574.52	
9200/730 9200/710	Dues and Fees (Administrative expense) Interest	2,745.60	
2632	Deferred Revenues - Unavailable		_
3321	CO&DS Distributed		1,540,677.06
3325	Interest on Undistributed CO&DS		
	D&DS disbursements, investment earnings, and treasury fees.		
To record CC	O&DS disbursements, investment earnings, and treasury fees.		35,320.12
To record CC 2632	O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	23,853.88	
To record CC 2632 3321	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	23,853.88	35,320.12 -
To record CC 2632 3321 3325	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	23,853.88	35,320.12 -
To record CC 2632 3321 3325 To 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	23,853.88	35,320.12 -
To record CC 2632 3321 3325 To 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	23,853.88	35,320.12 -
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		35,320.12 -
To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	23,853.88 54,118.29	35,320.12 - 23,853.88
To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year		35,320.12 -
To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year		35,320.12 - 23,853.88
To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year		35,320.12 - 23,853.88
To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year		35,320.12 - 23,853.88
To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 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 eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration counts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.		35,320.12 - 23,853.88
To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De 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 Professional and Technical Services CO&DS Withheld for Administration Founds withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.		35,320.12 - 23,853.88
To record CC 2632 3321 3325 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 Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Description Redemption of Principal Interest	54,118.29 1,794,000.00 263,480.00	35,320.12 - 23,853.88
To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7700/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Description Pest Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	54,118.29 1,794,000.00	35,320.12 - 23,853.88
To record CC 2632 3321 3325 3325 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 - 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 Diounts 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	54,118.29 1,794,000.00 263,480.00	35,320.12 - 23,853.88
To record CC 2632 3321 3325 To 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 - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Comeral Fund Description Professional and Technical Services CO&DS Withheld for Administration Distribution WVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Description Description Description Description Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	54,118.29 1,794,000.00 263,480.00	35,320.12 - 23,853.88
To record CC 2632 3321 3325 To 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	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Comeral Fund Description Professional and Technical Services CO&DS Withheld for Administration CO&DS Withheld for Administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Cobst Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	54,118.29 1,794,000.00 263,480.00	35,320.12 - 23,853.88 54,118.29
To record CC 2632 3321 3325 To 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	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Comeral Fund Description Professional and Technical Services CO&DS Withheld for Administration Counts withheld from MVLR for actual administration fees as counts withheld from MVLR for actual administration fees as counts withheld from MVLR for actual administration fees as counts withheld from MVLR for actual administration fees as counts withheld from MVLR for actual administration fees as counts with setting for 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	54,118.29 1,794,000.00 263,480.00	35,320.12 - 23,853.88 54,118.29 - 2,013,090.65
To record CC 2632 3321 3325 To 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 - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration Bounts withheld from MVLR for actual administration fees as pericle 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	54,118.29 1,794,000.00 263,480.00	35,320.12 - 23,853.88 54,118.29 - 2,013,090.65 549.35
2632 3321 3325 To 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	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration Brounts withheld from MVLR for actual administration fees as pericle 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	54,118.29 1,794,000.00 263,480.00	35,320.12 - 23,853.88 54,118.29 - 2,013,090.65
To record CC 2632 3321 3325 To 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 - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration Counts withheld from MVLR for actual administration fees as ricle 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	54,118.29 1,794,000.00 263,480.00	35,320.12 - 23,853.88 54,118.29 - 2,013,090.65 549.35
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 9200/730 9200/761 2210 11114 3322 3326 11XX To record del earnings, rela	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 Dounts 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 atted fees, reversal of accrued interest, and transfer of prior year	54,118.29 1,794,000.00 263,480.00	35,320.12 - 23,853.88 54,118.29 - 2,013,090.65 549.35
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 9200/730 9200/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration Counts withheld from MVLR for actual administration fees as ricle 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	54,118.29 1,794,000.00 263,480.00	35,320.12 - 23,853.88 54,118.29 - 2,013,090.65 549.35
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 9200/730 9200/761 2210 11114 33322 3326 11XX To record del earnings, rela advance refu	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 Dounts 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 atted fees, reversal of accrued interest, and transfer of prior year	54,118.29 1,794,000.00 263,480.00	35,320.12 - 23,853.88 54,118.29 - 2,013,090.65 549.35
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 9200/730 9200/761 2210 1114 3322 3326 11XX To record del 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 Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration Dounts 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 atted fees, reversal of accrued interest, and transfer of prior year	54,118.29 1,794,000.00 263,480.00	35,320.12 - 23,853.88 54,118.29 - 2,013,090.65 549.35
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 9200/730 9200/761 2210 1114 3322 3326 111XX To record del earnings, rela advance refu agent. Reconciliation	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 Dounts 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 SBA Sinking Fund Earning SBA Sinking	54,118.29 1,794,000.00 263,480.00	35,320.12 - 23,853.88 54,118.29 - 2,013,090.65 549.35
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 9200/730 9200/761 2210 1114 3322 3326 111XX To record del earnings, rela advance refu agent. Reconciliation	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 Distributed For 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 atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	54,118.29 1,794,000.00 263,480.00	35,320.12 - 23,853.88 54,118.29 - 2,013,090.65 549.35 44,475.07
To record CC 2632 3321 3325 To 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 advance refu agent. Reconciliation 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 Description Professional and Technical Services CO&DS Withheld for Administration Description Professional and Technical Services CO&DS Withheld for Administration fees as our service as a pricle 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 Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal Agents Description Redemption of Principal Interest Payable Cash with Fiscal Agents Description Redemption of Principal Interest Payable Cash with Fiscal Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Description Redemption of Principal Interest Payable Cash with Fiscal Agents of Principal Interest Payable Description Redemption of Principal Interest Payable Description Red	54,118.29 1,794,000.00 263,480.00	35,320.12 - 23,853.88 54,118.29 - 2,013,090.65 549.35 44,475.07
To record CC 2632 3321 3325 To 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 refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond in	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 Dounts 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 Of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Defermed Revenues - Unavailable - Prior Year Inding cash with fiscal agent to payments of refunded bonds escrow Defermed Revenues - Unavailable - Prior Year Inding cash with fiscal agent to payments of refunded bonds escrow Defermed Revenues - Unavailable - Prior Year Inding cash with fiscal agent to payments of refunded bonds escrow Defermed Revenues - Unavailable - Prior Year Inding cash with fiscal agent to payments of refunded bonds escrow Defermed Revenues - Unavailable - Prior Year Inding cash with fiscal agent to payments of refunded bonds escrow	54,118.29 1,794,000.00 263,480.00	35,320.12 - 23,853.88 54,118.29 - 2,013,090.65 549.35 44,475.07
To record 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 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde	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 Diounts 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 anding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: withheld Deferred Revenues on withheld MVLR) Debt Bond Service (revenue on withheld MVLR) Debt Deriver Year Deferred Revenues on Vinavailable - Prior Year Deferred Revenues - Unavailable - Prior Year Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavaila	54,118.29 1,794,000.00 263,480.00	35,320.12 - 23,853.88 54,118.29 - 2,013,090.65 549.35 44,475.07 132,577.38 2,013,090.65
To record CC 2632 3321 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 111XX To record del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond in' Refunde Premiur	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 Dounts 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 Of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Defermed Revenues - Unavailable - Prior Year Inding cash with fiscal agent to payments of refunded bonds escrow Defermed Revenues - Unavailable - Prior Year Inding cash with fiscal agent to payments of refunded bonds escrow Defermed Revenues - Unavailable - Prior Year Inding cash with fiscal agent to payments of refunded bonds escrow Defermed Revenues - Unavailable - Prior Year Inding cash with fiscal agent to payments of refunded bonds escrow Defermed Revenues - Unavailable - Prior Year Inding cash with fiscal agent to payments of refunded bonds escrow	54,118.29 1,794,000.00 263,480.00	35,320.12 - 23,853.88 54,118.29 - 2,013,090.65 549.35 44,475.07 132,577.38 2,013,090.65
To record CC 2632 3321 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 11XX To record del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond im Refunde Premiur Less:	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 Dounts 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 and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Deferred Revenue on withheld MVLR) and balance as provided in prior school year withheld deterest (revenue on withheld MVLR) and bond proceeds on on refunded bonds	54,118.29 1,794,000.00 263,480.00	35,320.12 - 23,853.88 54,118.29 - 2,013,090.65 549.35 44,475.07 132,577.38 2,013,090.65 549.35
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 # 9200/720 9200/730 9200/761 2210 11114 3322 3326 111XX To record del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde Premiur Less: Principa	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 Dounts 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 CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest ON SERVICE Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Cobin Statistical Redemption of Principal Interest C	54,118.29 1,794,000.00 263,480.00	35,320.12 - 23,853.88 54,118.29 54,118.29 2,013,090.65 549.35 44,475.07 132,577.38 2,013,090.65 549.35 - 1,794,000.00
To record CC 2632 3321 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 11114 3322 3326 111XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond infi 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 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 Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Description On of activity in fund 210, Debt Service: And balance as provided in prior school year withheld Description Withheld Description Descri	54,118.29 1,794,000.00 263,480.00	35,320.12 - 23,853.88 54,118.29 - 2,013,090.65 549.35 44,475.07 - 132,577.38 2,013,090.65 549.35 - 1,794,000.00 263,480.00
To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7700/310 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 refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar	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 Dounts 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 Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBE/COBI Bonds Description SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBE/COBI Bonds Descript	54,118.29 1,794,000.00 263,480.00	35,320.12 - 23,853.88 54,118.29 54,118.29 2,013,090.65 549.35 44,475.07 132,577.38 2,013,090.65 549.35 - 1,794,000.00
To record CC 2632 3321 3325 To 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 refu agent. Reconciliatic Beginning fur Plus:	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 Dounts 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 atted fees, reversal of accrued interest, and transfer of prior year noding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: withheld terest (revenue on withheld MVLR) and balance as provided in prior school year withheld terest (revenue on withheld MVLR) and bond proceeds on on refunded bonds If payments expenditure and fees (fees on bond interest above)	54,118.29 1,794,000.00 263,480.00	35,320.12 - 23,853.88 54,118.29 - 2,013,090.65 549.35 44,475.07 - 132,577.38 2,013,090.65 549.35 - 1,794,000.00 263,480.00
To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 29200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliatic 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 Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration Dounts 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 Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBE/COBI Bonds Description SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBE/COBI Bonds Descript	54,118.29 1,794,000.00 263,480.00	35,320.12 - 23,853.88 54,118.29 - 2,013,090.65 549.35 44,475.07 - 132,577.38 2,013,090.65 549.35 - 1,794,000.00 263,480.00

Entries resu	Leon County School District		
	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	apital 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)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	<u>-</u>
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2016-2017 fiscal year.		
Fund 210 De	ebt 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		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-	A to refund callable portion of Series 2006-A due from 1/1/2018		
through 1/1/2	028		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
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)		-
	A to refund callable portion of Series 2008-A due from 1/1/2018		
through 1/1/2	2026		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2016-2017 fiscal year		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	774,017.65	
1220	Due from Other Agencies	12,233.87	
9200/730	Dues and Fees (Administrative expense)	1,031.15	
9200/710 2632	Interest Deferred Revenues - Unavailable		_
3321	CO&DS Distributed		774,017.65
3325	Interest on Undistributed CO&DS		13,265.02
To record Co	D&DS disbursements, investment earnings, and treasury fees.		
2632	Deferred Revenues - Unavailable - Prior Year	9,011.75	
2032	CO&DS Distributed	9,011.73	
3321			-
3321 3325	Interest on Undistributed CO&DS		- 9,011.75
3325			9,011.75
3325 To record P	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and		- 9,011.75
3325 To record PY Fund 100 G	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and		- 9,011.75
3325 To record P\ Fund 100 G Account # 7200/310	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services	20,324.97	ŕ
3325 To record PY Fund 100 Gr Account # 7200/310 3323	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	20,324.97	9,011.75 20,324.97
3325 To record PY Fund 100 Go Account # 7200/310 3323 To record an	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	20,324.97	ŕ
3325 To record P\ Fund 100 G Account # 7200/310 3323 To record an provided in A	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 article XII, Section 9, Subsection (d) of the Florida Constitution.	20,324.97	ŕ
3325 To record P\ Fund 100 G Account # 7200/310 3323 To record an provided in A	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	20,324.97	ŕ
3325 To record P\ Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account #	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 urticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description		ŕ
3325 To record PN Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710	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 uticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal	490,000.00	ŕ
3325 To record PN Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720	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 urticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest	490,000.00 83,107.50	ŕ
3325 To record PN Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730	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 uticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal	490,000.00	ŕ
3325 To record PN Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Dt Account # 9200/710 9200/720 9200/730 9200/761	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 article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service. SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	490,000.00 83,107.50	ŕ
3325 To record P\(\) Fund 100 G\(\) Account #\(\) 7200/310 3323 To record an provided in A\(\) Fund 210 D\(\) Account #\(\) 9200/710 9200/730 9200/761 2210 11114	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services	490,000.00 83,107.50	20,324.97
3325 To record P\ Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services	490,000.00 83,107.50	20,324.97
3325 To record PY Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326	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 uticle 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	490,000.00 83,107.50	20,324.97 20,324.97 560,655.38 153.00
3325 To record PY Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX	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 uticle 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	490,000.00 83,107.50	20,324.97
3325 To record PN Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de	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 uticle 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	490,000.00 83,107.50	20,324.97 20,324.97 560,655.38 153.00
3325 To record PN Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, relie	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 uticle 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	490,000.00 83,107.50	20,324.97 20,324.97 560,655.38 153.00
3325 To record PN Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refu	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	490,000.00 83,107.50	20,324.97 20,324.97 560,655.38 153.00
3325 To record PN Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 111XX To record de earnings, reladvance refuagent.	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 article XII, Section 9, Subsection (d) of the Florida Constitution. enterest Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	490,000.00 83,107.50	20,324.97 20,324.97 560,655.38 153.00
3325 To record PN Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 33322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services	490,000.00 83,107.50	20,324.97 560,655.38 153.00 12,475.99
3325 To record PY Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent. Reconciliati Beginning fu	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 article XII, Section 9, Subsection (d) of the Florida Constitution. enterest Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	490,000.00 83,107.50	20,324.97 20,324.97 560,655.38 153.00
3325 To record PY Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 92210 1114 3322 3326 11XX To record de earnings, reliadvance refuadent. Reconciliati Beginning fu	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services	490,000.00 83,107.50	20,324.97 560,655.38 153.00 12,475.99
3325 To record PN Fund 100 G Account # 7200/310 3323 To record an 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 earnings, reliadvance refuadent. Reconciliati Beginning fu Plus: CO&DS	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 uticle 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 atted 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: Indiabalance as provided in prior school year	490,000.00 83,107.50	20,324.97 560,655.38 153.00 12,475.99
3325 To record PN Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuadent. Reconciliati Beginning fur Plus: CO&DS Bond in	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 uticle 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 unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: India balance as provided in prior school year	490,000.00 83,107.50	20,324.97 560,655.38 153.00 12,475.99 42,010.15 560,655.38
3325 To record PN Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiun	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and pereral Fund Description Professional and Technical Services	490,000.00 83,107.50	20,324.97 560,655.38 153.00 12,475.99 42,010.15 560,655.38
3325 To record PN Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 33322 3326 11XX To record de earnings, reladvance refuadent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiun Less:	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and peneral Fund Description Professional and Technical Services	490,000.00 83,107.50	20,324.97 560,655.38 153.00 12,475.99 42,010.15 560,655.38 153.00
To record PN Fund 100 G. Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance r	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. pets Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Individual to the service on withheld MVLR) and balance as provided in prior school year so withheld terest (revenue on withheld MVLR) and payments	490,000.00 83,107.50	20,324.97 560,655.38 153.00 12,475.99 42,010.15 560,655.38 153.00
3325 To record PN Fund 100 G Account # 7200/310 3323 To record an 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 earnings, reladvance refuadent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less: Principa Interest	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services	490,000.00 83,107.50	20,324.97 560,655.38 153.00 12,475.99 42,010.15 560,655.38 153.00 490,000.00 83,107.50
To record PN Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadent. Reconciliati Beginning fur Plus: CO&DS Bond in Refund Premiur Less: Principa Interest Dues an	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. pets Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Individual to the service on withheld MVLR) and balance as provided in prior school year so withheld terest (revenue on withheld MVLR) and payments	490,000.00 83,107.50	20,324.97 560,655.38 153.00 12,475.99 42,010.15 560,655.38 153.00
3325 To record PN Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiur Less: Principa Interest Dues an Paymer Dues ar	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services	490,000.00 83,107.50	20,324.97 560,655.38 153.00 12,475.99 42,010.15 560,655.38 153.00 490,000.00 83,107.50
To record PN Fund 100 G. Account # 7200/310 3323 To record an provided in A Fund 210 Dr. Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuadent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund. Premiur Less: Principa Interest Dues an Paymer Dues an Paymer Dues an Paymer Dues and Premiur Pues and Paymer Dues and Paymer Dues and Paymer Pues and Paymer Pues and Paymer Pues and Paymer Principa and Paymer Pues And Pues A	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and peneral Fund Description Professional and Technical Services	490,000.00 83,107.50	20,324.97 560,655.38 153.00 12,475.99 42,010.15 560,655.38 153.00 490,000.00 83,107.50

Levy County School District

	lting from bond iccurred and refunding:	Dobit	Crodit
Fund 310 Ca	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
	apital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX 9200/730	Cash 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)	- -	
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 2016-2017 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
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		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2006-A due from 1/1/2018		
through 1/1/2	2028		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
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	-	
9299/692 3715	Sale of Refunding Bonds	-	-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2008-A due from 1/1/2018		
through 1/1/2	026		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210 No corrued i	Accrued Interest Payable		-
No accided i	nterest for the 2016-2017 fiscal year		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	64,723.37	
1220	Due from Other Agencies	2,080.61	
9200/730	Dues and Fees (Administrative expense)	175.37	
9200/710 2632	Interest Deferred Revenues - Unavailable		
2032 3321	CO&DS Distributed		64,723.37
3325	Interest on Undistributed CO&DS		2,255.98
To record CO	D&DS disbursements, investment earnings, and treasury fees.		
	B (1B		
acaa		4 500 60	
	Deferred Revenues - Unavailable - Prior Year	1,532.62	_
3321	CO&DS Distributed Interest on Undistributed CO&DS	1,532.62	- 1,532.62
3321 3325	CO&DS Distributed	1,532.62	- 1,532.62
3321 3325 To record PY	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and	1,532.62	- 1,532.62
3321 3325 To record PY Fund 100 G e	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund	1,532.62	- 1,532.62
3321 3325 To record PY Fund 100 G e Account #	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and	1,532.62 3,456.66	- 1,532.62
3321 3325 To record PY Fund 100 Ge Account # 7200/310	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description		1,532.62 3,456.66
3321 3325 To record PY Fund 100 Go Account # 7200/310 3323 To record am	CO&DS Distributed 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		
3321 3325 To record PY Fund 100 Go Account # 7200/310 3323 To record am	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration		
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 / 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		
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 / 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 article XII, Section 9, Subsection (d) of the Florida Constitution. ent Service, SBE/COBI Bonds Description	3,456.66	
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710	CO&DS Distributed 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 uticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal	3,456.66 148,000.00	
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720	CO&DS Distributed 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 uticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest	3,456.66 148,000.00 17,960.00	
3321 3325 To record PY Fund 100 Get Account # 7200/310 3323 To record amprovided in A Fund 210 Det Account # 9200/710 9200/720 9200/730	CO&DS Distributed 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 uticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	3,456.66 148,000.00	
3321 3325 To 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	CO&DS Distributed 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 writcle 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	3,456.66 148,000.00 17,960.00	1,532.62 3,456.66
3321 3325 To record PY Fund 100 Gr Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210	CO&DS Distributed 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 uticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	3,456.66 148,000.00 17,960.00	
3321 3325 To 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	CO&DS Distributed 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 article 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	3,456.66 148,000.00 17,960.00	
3321 3325 To 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 / 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 article XII, Section 9, Subsection (d) of the Florida Constitution. ent Service. SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	3,456.66 148,000.00 17,960.00	3,456.66 3,456.66 162,263.97 44.28
Fund 100 Ge Account # 700/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX	CO&DS Distributed 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 article XII, Section 9, Subsection (d) of the Florida Constitution. ent Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	3,456.66 148,000.00 17,960.00	3,456.66 3,456.66
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de	CO&DS Distributed 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 uticle 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	3,456.66 148,000.00 17,960.00	3,456.66 3,456.66 162,263.97 44.28
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela	CO&DS Distributed 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 uticle 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	3,456.66 148,000.00 17,960.00	3,456.66 3,456.66 162,263.97 44.28
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu	CO&DS Distributed 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 uticle 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	3,456.66 148,000.00 17,960.00	3,456.66 3,456.66 162,263.97 44.28
3321 3325 To 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 de eadvance refu agent.	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services	3,456.66 148,000.00 17,960.00	3,456.66 3,456.66 162,263.97 44.28
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services	3,456.66 148,000.00 17,960.00	3,456.66 - 162,263.97 44.28 3,702.94
3321 3325 To 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 de earnings, rela advance refu agent. Reconciliatie Beginning fun	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services	3,456.66 148,000.00 17,960.00	3,456.66 3,456.66 162,263.97 44.28
3321 3325 To 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 de earnings, rela advance refu agent. Reconciliatie Beginning fun Plus:	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services	3,456.66 148,000.00 17,960.00	3,456.66 - 162,263.97 44.28 3,702.94 9,049.63
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 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services	3,456.66 148,000.00 17,960.00	3,456.66 162,263.97 44.28 3,702.94 9,049.63 162,263.97
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 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond in	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services	3,456.66 148,000.00 17,960.00	3,456.66 - 162,263.97 44.28 3,702.94 9,049.63
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fun Plus: CO&DS Bond in Refundo	CO&DS Distributed 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 unticle 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 bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding 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)	3,456.66 148,000.00 17,960.00	3,456.66 162,263.97 44.28 3,702.94 9,049.63 162,263.97
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 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 Refundo	CO&DS Distributed 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 article 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 unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: In the distribution of the company of the compa	3,456.66 148,000.00 17,960.00	3,456.66 162,263.97 44.28 3,702.94 9,049.63 162,263.97
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fun Plus: CO&DS Bond in Refunde Premiur Less: Principa	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services	3,456.66 148,000.00 17,960.00	3,456.66 162,263.97 44.28 3,702.94 9,049.63 162,263.97 44.28
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond in Refunda Premiur Less: Principa Interest	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services	3,456.66 148,000.00 17,960.00	9,049.63 162,263.97 44.28 3,702.94 9,049.63 162,263.97 44.28
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 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fun Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues an	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services	3,456.66 148,000.00 17,960.00	9,049.63 162,263.97 44.28 3,702.94 9,049.63 162,263.97 44.28
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 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymer	CO&DS Distributed 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 witicle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XIII, Section 9, Subsection (d) of the Florida Constitution. entricle XIII, Section 9, Subsection (d) of the Florida Constitution. entricle XIII, Section 9, Subsection (d) of the Florida Constitution. entricle XIII, Section 9, Subsection (d) of the Florida Constitution. entricle XIII, Section 9, Subsection (d) of the Florida Constitution. entricle XIII, Section 9, Subsection (d) of the Florida Constitution. entricle XIII, Section 9, Subsection (d) of the Florida Constitution. entricle XIII, Section 9, Subsection (d) of the Florida Constitution. entricle XIII, Section 9, Subsection (d) of the Florida Constitution. entricle XIII, Section 9, Subsection (d) of the Florida Constitution. entricle XIII, Section 9, Subsection (d) of the Florida Constitution. entricle XIII, Section 9, Subsection (d) of the Florida Constitution. entricle XIII, Section 9, Subsection (d) of the Florida Constitution. entricle XIII, Section 9, Subsection (d) of the Florida Constitution. entricle XIII, Section 9, Subsection (d) of the Florida Constitution. entricle XIII, Section 9, Subsection (d) of the Florida Constitution. entricle XIII, Section 9, Subsection (d) of the Florida Constitution. entricle XIII, Section 9, Subsection (d) of the Florida Constitution. entricle XIII	3,456.66 148,000.00 17,960.00	3,456.66 162,263.97 44.28 3,702.94 9,049.63 162,263.97 44.28
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 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymer Dues ar	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services	3,456.66 148,000.00 17,960.00	9,049.63 162,263.97 44.28 3,702.94 9,049.63 162,263.97 44.28

Liberty County School District

Fund 210 Ca	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
runu 310 Ca	pital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2016-2017 fiscal year.		-
	·		
Fund 210 De	bt Service Current Bond Refunding		
Account #	<u>Description</u>		
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 2210	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)		-
through 1/1/2	A to refund callable portion of Series 2006-A due from 1/1/2018		
Ū			
	bt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
3792 2210	<u> </u>		-
	Accrued Interest Payable (Sinking Fund Accruals) A to refund callable portion of Series 2008-A due from 1/1/2018		-
Series 2017-7 through 1/1/2	·		
•			
	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX 2210	Cash Accrued Interest Payable	-	
	Accrued Interest Payable nterest for the 2016-2017 fiscal year		-
No accided ii	iterest for the 2010-2017 fiscal year		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	8,151.54	
1220	Due from Other Agencies	394.61	
9200/730	Dues and Fees (Administrative expense)	33.26	
9200/710	Interest	00.20	
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		8,151.54
3325	Interest on Undistributed CO&DS		427.87
To record CC	0&DS disbursements, investment earnings, and treasury fees.		
0000	B (1B	004.07	
2632 3321	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	301.27	
3325	Interest on Undistributed CO&DS		301.27
	Deferred Revenues - Unavailable, CO&DS disbursements, and		001.27
Fund 100 Ge	·		
_			
Account #	Description Professional and Technical Services	SEE EO	
7200/310 3323	Professional and Technical Services CO&DS Withheld for Administration	655.59	655.59
	nounts withheld from MVLR for actual administration fees as		000.09
10 tecuru au	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
provided in A			
provided in A Fund 210 De	ebt Service, SBE/COBI Bonds		
provided in A Fund 210 De Account #	ebt Service, SBE/COBI Bonds Description	24 000 00	
provided in A Fund 210 De Account # 9200/710	bt Service, SBE/COBI Bonds Description Redemption of Principal	31,000.00	
provided in A Fund 210 De Account # 9200/710 9200/720	<u>Pbt Service, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal Interest	4,670.00	
provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees		
provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	4,670.00	
provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210	<u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees	4,670.00	_
provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	4,670.00	- 34,898.87
provided in A Fund 210 De Account # 9200/720 9200/730 9200/761 2210 11114 3322	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	4,670.00	- 34,898.87 9.52
provided in A Fund 210 De Account # 9200/720 9200/730 9200/761 2210 11114 3322 3326	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	4,670.00	
provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	4,670.00	9.52
provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record dei	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	4,670.00	9.52
provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	4,670.00	9.52
provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 33322 3326 11XX To record de earnings, rela advance refu	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	4,670.00	9.52
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.	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	4,670.00	9.52
provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 33326 3326 11XX To record de earnings, rela advance refu agent. Reconciliation	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	4,670.00	9.52 772.62
provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 11114 3322 3326 111XX To record de earnings, rela advance refu agent. Reconciliatia Beginning fur	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	4,670.00	9.52
provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fur Plus:	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted 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	4,670.00	9.52 772.62 2,346.96
provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fur Plus: 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 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 on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld	4,670.00	9.52 772.62 2,346.96 34,898.87
provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatia Beginning fur Plus: CO&DS Bond in	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of 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)	4,670.00	9.52 772.62 2,346.96
provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with 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 on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld letest (revenue on withheld MVLR) and bond proceeds	4,670.00	9.52 772.62 2,346.96 34,898.87
provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of 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)	4,670.00	9.52 772.62 2,346.96 34,898.87
provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 33322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Refunde Premiur Less:	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted 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) and bond proceeds an on refunded bonds	4,670.00	9.52 772.62 2,346.96 34,898.87 9.52
provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 111XX To record de earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with 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 on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld letest (revenue on withheld MVLR) and bond proceeds	4,670.00	9.52 772.62 2,346.96 34,898.87
provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa 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 obt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding 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 leterest (revenue on withheld MVLR) and bond proceeds an on refunded bonds Il payments expenditure	4,670.00	9.52 772.62 2,346.96 34,898.87 9.52
provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliativ Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with 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 on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld terest (revenue on withheld MVLR) and bond proceeds an on refunded bonds al payments expenditure and fees (fees on bond interest above)	4,670.00	9.52 772.62 2,346.96 34,898.87 9.52 - 31,000.00 4,670.00
provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 11114 33322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymer	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash obt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding 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 leterest (revenue on withheld MVLR) and bond proceeds an on refunded bonds Il payments expenditure	4,670.00	9.52 772.62 2,346.96 34,898.87 9.52 - 31,000.00 4,670.00
provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Refunda Premiur Less: Principa Interest Dues ar Paymer Dues ar	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of 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 on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld terest (revenue on withheld MVLR) and bond proceeds on on refunded bonds Il payments expenditure and fees (fees on bond interest above) ats to refunded bonds escrow agent	4,670.00	9.52 772.62 2,346.96 34,898.87 9.52 - 31,000.00 4,670.00

Madison County School District

	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2016-2017 fiscal year.		
	<i>'</i>		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
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		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2006-A due from 1/1/2018		
through 1/1/2	•		
Ū			
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		
	• • • •		-
	A to refund callable portion of Series 2008-A due from 1/1/2018		
through 1/1/2	020		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		_
	nterest for the 2016-2017 fiscal year		
. 10 400.404			
Year-end en	tries:	Debit	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	33,534.43	
1220	Due from Other Agencies	954.41	
9200/730	Dues and Fees (Administrative expense)	80.44	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		33,534.43
3325	Interest on Undistributed CO&DS		1,034.85
To record CC	D&DS disbursements, investment earnings, and treasury fees.		•
	5 -, , , , , ,		
2632	Deferred Revenues - Unavailable - Prior Year	703.04	
	CO&DS Distributed		-
3321			703.04
	Interest on Undistributed CO&DS		7 00.0 1
3325	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and		700.01
3325 To record PY	Deferred Revenues - Unavailable, CO&DS disbursements, and		700.01
3325 To record PY Fund 100 G e	Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund		700.01
3325 To record PY Fund 100 Ge Account #	Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description		700.01
3325 To record PY Fund 100 Ge Account # 7200/310	Description Professional and Technical Services	1,585.62	
3325 To record PY Fund 100 Ge Account # 7200/310 3323	Description Professional and Technical Services CO&DS Withheld for Administration	1,585.62	1,585.62
3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record arr	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	1,585.62	
3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record arr	Description Professional and Technical Services CO&DS Withheld for Administration	1,585.62	
3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A	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 urticle XII, Section 9, Subsection (d) of the Florida Constitution.	1,585.62	
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 disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.	1,585.62	
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 disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration COUNTY WITH THE PROPERTY OF THE PR		
3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710	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 article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service. SBE/COBI Bonds Description Redemption of Principal	65,000.00	
3325 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 disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration and the service and t	65,000.00 7,210.00	
3325 To 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 disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration and the service an	65,000.00	
3325 To 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	Description Post Service, SBE/COBI Bonds Description Post Service SBE/COBI Bonds Description Post Service SBE/COBI Bonds Description Post Service SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	65,000.00 7,210.00	
3325 To 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 disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration and the service and the service and the service article 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	65,000.00 7,210.00	
3325 To 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	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 particle 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	65,000.00 7,210.00	
3325 To 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	Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration and the service and the service and the service article 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	65,000.00 7,210.00	
3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322	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 particle 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	65,000.00 7,210.00	1,585.62
Fund 100 Ge Account # 7200/310 3323 To record am provided in A	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 Inticle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	65,000.00 7,210.00	1,585.62 1,585.62
3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX	Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Professional Administration fees as Professional Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	65,000.00 7,210.00	1,585.62 1,585.62 70,587.95 19.26
3325 To 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 dei	Deferred Revenues - Unavailable, CO&DS disbursements, and peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	65,000.00 7,210.00	1,585.62 1,585.62 70,587.95 19.26
3325 To 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 de earnings, rela	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 article 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 bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	65,000.00 7,210.00	1,585.62 1,585.62 70,587.95 19.26
3325 To 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 de earnings, rela advance refu	Deferred Revenues - Unavailable, CO&DS disbursements, and peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	65,000.00 7,210.00	1,585.62 1,585.62 70,587.95 19.26
3325 To 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 de earnings, rela advance refu	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 article 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 bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	65,000.00 7,210.00	1,585.62 1,585.62 70,587.95 19.26
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 1114 3322 3326 111XX To record de earnings, rela advance refu agent.	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 article 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 bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	65,000.00 7,210.00	1,585.62 1,585.62 70,587.95 19.26
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 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation	Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services	65,000.00 7,210.00	1,585.62 - 70,587.95 19.26 1,625.06
3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fur	Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services	65,000.00 7,210.00	1,585.62 1,585.62 70,587.95 19.26
3325 To 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 de earnings, rela advance refu agent. Reconciliation Beginning fur Plus:	Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services	65,000.00 7,210.00	1,585.62 70,587.95 19.26 1,625.06
3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record delearnings, relaadvance refuagent. Reconciliatie Beginning fur Plus: CO&DS	Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services	65,000.00 7,210.00	1,585.62 70,587.95 19.26 1,625.06 3,634.07 70,587.95
3325 To 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 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in	Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services	65,000.00 7,210.00	1,585.62 70,587.95 19.26 1,625.06
To 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 de earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde	Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services	65,000.00 7,210.00	1,585.62 70,587.95 19.26 1,625.06 3,634.07 70,587.95
To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur	Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services	65,000.00 7,210.00	1,585.62 70,587.95 19.26 1,625.06 3,634.07 70,587.95
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 11114 33322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur Less:	Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services	65,000.00 7,210.00	1,585.62 70,587.95 19.26 1,625.06 3,634.07 70,587.95 19.26
3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa	Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services	65,000.00 7,210.00	1,585.62 70,587.95 19.26 1,625.06 3,634.07 70,587.95 19.26 -
3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided 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. Reconciliation Beginning fur Plus: CO&DS Bond in Refunder Premiur Less: Principa Interest	Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services	65,000.00 7,210.00	1,585.62 70,587.95 19.26 1,625.06 3,634.07 70,587.95 19.26 - 65,000.00 7,210.00
3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided 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. Reconciliation Beginning fur Plus: CO&DS Bond in Refunder Premiur Less: Principa Interest	Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services	65,000.00 7,210.00	1,585.62 70,587.95 19.26 1,625.06 3,634.07 70,587.95 19.26 -
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 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar	Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services	65,000.00 7,210.00	1,585.62 70,587.95 19.26 1,625.06 3,634.07 70,587.95 19.26 - 65,000.00 7,210.00
3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliative Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymer	Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services	65,000.00 7,210.00	1,585.62 70,587.95 19.26 1,625.06 3,634.07 70,587.95 19.26 65,000.00 7,210.00
To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, 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, CO&DS disbursements, and eneral Fund Description Professional and Technical Services	65,000.00 7,210.00	1,585.62 70,587.95 19.26 1,625.06 3,634.07 70,587.95 19.26 65,000.00 7,210.00
3325 To 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 de earnings, 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, CO&DS disbursements, and seneral Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as a cricle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service. SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash tot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Son of activity in fund 210, Debt Service: and balance as provided in prior school year withheld terest (revenue on withheld MVLR) and bond proceeds and payments expenditure and fees (fees on bond interest above) and fees (fees on bond interest above) and fees on refunded bonds (admin and underwriter fees) and ton refunded bonds and payments and fees on refunded bonds (admin and underwriter fees) and ton refunded bonds	65,000.00 7,210.00	1,585.62 70,587.95 19.26 1,625.06 3,634.07 70,587.95 19.26 65,000.00 7,210.00

F4			
Entries resu	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX	Cash Dues and Foos (Issuance costs - underwriter's discount)	-	
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		-
	ey bond issues for the 2016-2017 fiscal year.		
	ebt Service Current Bond Refunding		
Account # 9299/790	<u>Description</u> Miscellaneous - Principal/Interest- Current Refunding	964,310.06	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	2,164.61	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	2,507.89	
9299/892	Discounts on Refunding Bonds	-	000 000 00
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		829,000.00 125,698.85
2210	Accrued Interest Payable (Sinking Fund Accruals)		14,283.71
Series 2017-	A to refund callable portion of Series 2006-A due from 1/1/2018		,
hrough 1/1/2	028		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	<u>Description</u>		
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 Carina 2017	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017- <i>I</i> hrough 1/1/2	A to refund callable portion of Series 2008-A due from 1/1/2018		
Ū			
	ebt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2016-2017 fiscal year		
ear-end ent	tries:	<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
I1XX	Cash	382,582.26	
1220	Due from Other Agencies	16,950.74	
9200/730 9200/710	Dues and Fees (Administrative expense) Interest	1,428.72	
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		000 500 00
			382,582.26
3325	Interest on Undistributed CO&DS		382,582.26 18,379.46
3325			
3325 Fo record CC 2632	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	12,495.77	
3325 Fo record CC 2632 3321	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	12,495.77	18,379.46 -
3325 Fo record CC 2632 3321 3325	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	12,495.77	
3325 Fo record CC 2632 3321 3325 Fo record PY	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 O Deferred Revenues - Unavailable, CO&DS disbursements, and	12,495.77	18,379.46 -
3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge	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 ODEferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund	12,495.77	18,379.46 -
3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account #	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 O Deferred Revenues - Unavailable, CO&DS disbursements, and		18,379.46 -
3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310	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 ODEferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description	12,495.77 28,161.42	18,379.46 -
3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year		18,379.46 - 12,495.77
3325 Fo record CC 2632 3321 3325 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		18,379.46 - 12,495.77
3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year		18,379.46 - 12,495.77
325 To record CC 323 321 325 To record PY Fund 100 Ge Account # 7200/310 323 To record am provided in A Fund 210 De Account #	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	28,161.42	18,379.46 - 12,495.77
325 To record CC 321 325 To record PY Fund 100 Ge Account # 200/310 323 To record am provided in A Fund 210 De Account # 200/710	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	28,161.42	18,379.46 - 12,495.77
325 To record CC 3632 3321 3325 To record PY Fund 100 Ge 3200/310 323 To record am provided in A Fund 210 De 3200/710 3200/720	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	28,161.42	18,379.46 - 12,495.77
325 To record CC 3321 3325 To record PY 5und 100 Ge 0000000000000000000000000000000000	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	28,161.42 1,206,000.00 290,500.00	18,379.46 - 12,495.77
3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 27200/310 3323 Fo record am provided in A Fund 210 De Account # 20200/710 20200/730 20200/761 2210	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	28,161.42 1,206,000.00 290,500.00	18,379.46 - 12,495.77
3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 For orecord am provided in A Fund 210 De Account # 2200/710 2200/720 2200/730 2200/761 2210 1114	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	28,161.42 1,206,000.00 290,500.00	18,379.46 - 12,495.77 28,161.42
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 3200/730 3200/730 3200/730 3200/761 3210 3114	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	28,161.42 1,206,000.00 290,500.00	18,379.46 - 12,495.77 28,161.42
3325 Fo record CC 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 3200/720 3200/730 3200/761 3210 3322 3326	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	28,161.42 1,206,000.00 290,500.00	18,379.46 - 12,495.77 28,161.42
325 To record CC 3632 321 325 To record PY Fund 100 Ge Account # 7200/310 323 To record am rovided in A Fund 210 De Account # 1200/710 1200/720 1200/730 1200/730 1200/730 1200/730 1200/730 1210 114 1322 1326 1XX	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	28,161.42 1,206,000.00 290,500.00	18,379.46 - 12,495.77 28,161.42 - 1,466,684.32 400.24
325 To record CC 321 321 325 To record PY 500 100 Ge 6000000000000000000000000000000000000	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	28,161.42 1,206,000.00 290,500.00	18,379.46 - 12,495.77 28,161.42 - 1,466,684.32 400.24
325 To record CC 3232 321 325 To record PY 5und 100 Ge 0000000000000000000000000000000000	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	28,161.42 1,206,000.00 290,500.00	18,379.46 - 12,495.77 28,161.42 - 1,466,684.32 400.24
325 fo record CC 632 321 325 fo record PY fund 100 Ge account # 200/310 323 fo record am rovided in A fund 210 De account # 200/710 200/720 200/761 210 114 322 326 1XX fo record del arnings, rela dvance refui gent.	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	28,161.42 1,206,000.00 290,500.00	18,379.46 - 12,495.77 28,161.42 - 1,466,684.32 400.24
io record CC io record CC io record CC io record CC io record PY iond 100 Ge ioccount #	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	28,161.42 1,206,000.00 290,500.00	18,379.46 - 12,495.77 28,161.42 - 1,466,684.32 400.24 29,878.13
is 25 To record CC is 32 is 25 To record PY Fund 100 Ge Account # 200/310 is 23 To record am rorovided in A Fund 210 De Account # 1200/720 is 200/761 is 210 in 14 is 22 is 26 in XX To record del advance refunded in A Fund 210 is 200/761 is 20	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	28,161.42 1,206,000.00 290,500.00	18,379.46 - 12,495.77 28,161.42 - 1,466,684.32 400.24
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 9200/730 9200/761 9210 114 9322 9326 11XX Fo record del parnings, rela didvance refundent. Reconciliation Recon	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	28,161.42 1,206,000.00 290,500.00	18,379.46 - 12,495.77 28,161.42 - 1,466,684.32 400.24 29,878.13
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 3200/730 3200/761 2210 1114 3322 3326 11XX Fo record del partings, related avance refulated agent. Reconciliation Beginning fur Plus: CO&DS	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	28,161.42 1,206,000.00 290,500.00	18,379.46 - 12,495.77 28,161.42 - 1,466,684.32 400.24 29,878.13
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 2200/730 2200/730 2200/761 2210 1114 3322 3326 11XX Fo record del parnings, rela advance refund advance refund agent. Reconciliation Beginning fur Plus: CO&DS Bond int Refunde	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	28,161.42 1,206,000.00 290,500.00	18,379.46 12,495.77 12,495.77 28,161.42 1,466,684.32 400.24 29,878.13 145,862.70 1,466,684.32 400.24 829,000.00
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 # 2000/710 2000/750 2000/761 2210 1114 3322 3326 11XX Fo record del parnings, rela advance refund agent. Reconciliation Beginning fur Plus: CO&DS Bond int Refunde Premium	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	28,161.42 1,206,000.00 290,500.00	18,379.46 - 12,495.77 28,161.42 1,466,684.32 400.24 29,878.13
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 # 2000/710 2000/761 2210 1114 3322 3326 11XX Fo record del agant. Reconciliation agant. Reconciliation 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 Description Professional and Technical Services CO&DS Withheld for Administration Jounts 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 and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Den of activity in fund 210, Debt Service: Individual defers to the device of the payments of refunded bonds escrow Withheld Deferred Revenue on withheld MVLR) Referred Revenues - Unavailable - Prior Year Prior Year Professional and treasury fees. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment and transfer of prior year Professional and Technical Co&Ds Agents Description De	28,161.42 1,206,000.00 290,500.00	18,379.46 12,495.77 12,495.77 28,161.42 1,466,684.32 400.24 29,878.13 145,862.70 1,466,684.32 400.24 829,000.00 125,698.85
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 # 32200/710 3200/720 3200/761 2210 1114 3322 3326 11XX Fo record del 2240 225 226 227 227 228 228 228 239 248 25 268 269 27 288 288 288 288 288 288 288 288 288	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	28,161.42 1,206,000.00 290,500.00	18,379.46 12,495.77 12,495.77 28,161.42 1,466,684.32 400.24 29,878.13 145,862.70 1,466,684.32 400.24 829,000.00 125,698.85 1,206,000.00
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 2200/730 2200/730 2200/761 2210 1114 3322 3326 11XX Fo record del partings, related avance refui agent. Reconciliation Beginning fur Plus: CO&DS Bond int Refunded Premiun Less: Principa Interest	Interest on Undistributed CO&DS D&DS disbursements, investment 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 Jounts 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 and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Den of activity in fund 210, Debt Service: Individual defers to the device of the payments of refunded bonds escrow Withheld Deferred Revenue on withheld MVLR) Referred Revenues - Unavailable - Prior Year Prior Year Professional and treasury fees. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment and transfer of prior year Professional and Technical Co&Ds Agents Description De	28,161.42 1,206,000.00 290,500.00	18,379.46 12,495.77 12,495.77 28,161.42 1,466,684.32 400.24 29,878.13 145,862.70 1,466,684.32 400.24 829,000.00 125,698.85
3325 Fo record CC 2632 3321 3325 Fo record PY Fund 100 Ge Account # 27200/310 3323 Fo record am provided in A Fund 210 De Account # 2000/720 2000/730 2000/730 2000/761 2210 1114 3322 3326 11XX Fo record del parnings, rela advance refund advance refund agent. Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde Premiur Less: Principa Interest Dues ar Paymen	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	28,161.42 1,206,000.00 290,500.00	18,379.46 12,495.77 12,495.77 28,161.42 1,466,684.32
3225 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 3200/720 3200/761 3210 3226 323 Fo record del Fund 210 Seginning for Plus: CO&DS Bond int Refunde Premium Less: Principa Interest Dues ar Paymen Dues ar	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	28,161.42 1,206,000.00 290,500.00	18,379.46 12,495.77 12,495.77 28,161.42 1,466,684.32 400.24 29,878.13 145,862.70 1,466,684.32 400.24 829,000.00 125,698.85 1,206,000.00 290,500.00 462.69
is 325 To record CC is 32 Is 321 Is 325 To record PY Fund 100 Ge Account # Is 323 To record am Provided in A Fund 210 De Is 323 To record am Provided in A Fund 210 De Is 320 Is	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	28,161.42 1,206,000.00 290,500.00	18,379.46 12,495.77 12,495.77 28,161.42 1,466,684.32

Entries resu	lting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	<u>Description</u>		
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 mon	ey bond issues for the 2016-2017 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
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		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-	A to refund callable portion of Series 2006-A due from 1/1/2018		
through 1/1/2	2028		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
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)		-
	A to refund callable portion of Series 2008-A due from 1/1/2018		
through 1/1/2			
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX 2210	Cash	-	
	Accrued Interest Payable nterest for the 2016-2017 fiscal year		-
110 00010001	moreout for the 2010 2017 model your		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	1,136,373.19	
1220	Due from Other Agencies	14,502.80	
9200/730 9200/710	Dues and Fees (Administrative expense) Interest	1,222.40	
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		1,136,373.19
3325	Interest on Undistributed CO&DS		15,725.20
To record CC	D&DS disbursements, investment earnings, and treasury fees.		
2632	Deferred Revenues - Unavailable - Prior Year	10,578.17	
3321	CO&DS Distributed	10,578.17	-
2632 3321 3325	CO&DS Distributed Interest on Undistributed CO&DS	10,578.17	- 10,578.17
3321 3325	CO&DS Distributed	10,578.17	- 10,578.17
3321 3325 To record P\	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and	10,578.17	- 10,578.17
3321 3325 To record P\ Fund 100 G o Account #	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description		- 10,578.17
3321 3325 To record PY Fund 100 Go Account # 7200/310	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services	10,578.17 24,094.50	
3321 3325 To record PY Fund 100 Go Account # 7200/310 3323	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration		- 10,578.17 24,094.50
3321 3325 To record P\ Fund 100 Go Account # 7200/310 3323 To record arr	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services		
3321 3325 To record PN Fund 100 Go Account # 7200/310 3323 To record am provided in A	CO&DS Distributed 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 criticle XII, Section 9, Subsection (d) of the Florida Constitution.		
3321 3325 To record PY Fund 100 Gr Account # 7200/310 3323 To record am provided in A Fund 210 De	CO&DS Distributed 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 uticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds		
3321 3325 To record P\ Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account #	CO&DS Distributed 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 uticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description	24,094.50	
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710	CO&DS Distributed 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 uticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds		
3321 3325 To record PY Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	CO&DS Distributed 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 urticle XII, Section 9, Subsection (d) of the Florida Constitution. entry Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	24,094.50 355,000.00	
3321 3325 To record PY Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761	CO&DS Distributed 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 article 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	24,094.50 355,000.00 99,330.00	
3321 3325 To record PY Fund 100 Gr Account # 7200/310 3323 To record and provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services	24,094.50 355,000.00 99,330.00	
3321 3325 To record PN Fund 100 Gr Account # 7200/310 3323 To record and provided in A Fund 210 Dr Account # 9200/710 9200/730 9200/761 2210 11114	CO&DS Distributed 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 article 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	24,094.50 355,000.00 99,330.00	24,094.50
3321 3325 To record PN Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services	24,094.50 355,000.00 99,330.00	
3321 3325 To record PN 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 / 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 article XII, Section 9, Subsection (d) of the Florida Constitution. ent Service. SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	24,094.50 355,000.00 99,330.00	24,094.50 - 445,832.31
3321 3325 To record PN 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	CO&DS Distributed 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 uticle 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	24,094.50 355,000.00 99,330.00	24,094.50 245,832.31 121.66
3321 3325 To record PY Fund 100 Gr Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela	CO&DS Distributed 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 uticle 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	24,094.50 355,000.00 99,330.00	24,094.50 24,094.50 - 445,832.31 121.66
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record an 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 earnings, relaadvance refu	CO&DS Distributed 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 uticle 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	24,094.50 355,000.00 99,330.00	24,094.50 245,832.31 121.66
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 2210 1114 33322 3326 11XX To record de earnings, reladovance refu	CO&DS Distributed 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 uticle 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	24,094.50 355,000.00 99,330.00	24,094.50 24,094.50 - 445,832.31 121.66
3321 3325 To record PN Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 33322 3326 11XX To record de eadvance refu agent.	CO&DS Distributed 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 uticle 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	24,094.50 355,000.00 99,330.00	24,094.50 24,094.50 - 445,832.31 121.66
3321 3325 To record PN Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/730 9200/730 9200/761 2210 11114 3322 3326 111XX To record de earnings, reladdrance refuagent. Reconciliation	CO&DS Distributed 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 article XII, Section 9, Subsection (d) of the Florida Constitution. entropy Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 unding cash with fiscal agent to payments of refunded bonds escrow	24,094.50 355,000.00 99,330.00	24,094.50 24,094.50 - 445,832.31 121.66
3321 3325 To record PN Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus:	CO&DS Distributed 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 uticle XII, Section 9, Subsection (d) of the Florida Constitution. ent Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indicated the service of the se	24,094.50 355,000.00 99,330.00	24,094.50 445,832.31 121.66 8,516.68
3321 3325 To record PN Fund 100 Ge Account # 7200/310 3323 To record an 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. Reconciliation Beginning fur Plus: CO&DS	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: India balance as provided in prior school year S withheld	24,094.50 355,000.00 99,330.00	24,094.50
3321 3325 To record PN Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 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	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. pets Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 unding 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)	24,094.50 355,000.00 99,330.00	24,094.50 445,832.31 121.66 8,516.68
3321 3325 To record PY Fund 100 Gr Account # 7200/310 3323 To record an 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 earnings, rela advance refu agent. Reconciliation Beginning fun Plus: CO&DS Bond in Refundo	CO&DS Distributed 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 writicle 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 unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: In displaying the service on withheld MVLR) Bet Service on withheld MVLR) Bet Service Revenue on withheld MVLR)	24,094.50 355,000.00 99,330.00	24,094.50
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record an 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 earnings, rela advance refu agent. Reconciliation Beginning fun Plus: CO&DS Bond in Refunde	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. pets Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 unding 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)	24,094.50 355,000.00 99,330.00	24,094.50
3321 3325 To record PN Fund 100 Get Account # 7200/310 3323 To record an provided in A Fund 210 Det Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 111XX To record de earnings, rela advance refu advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less:	CO&DS Distributed 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 writicle 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 unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: In displaying the service on withheld MVLR) Bet Service on withheld MVLR) Bet Service Revenue on withheld MVLR)	24,094.50 355,000.00 99,330.00	24,094.50
3321 3325 To record PN Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 9210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refund- Premiur Less: Principa Interest	CO&DS Distributed 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 fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Pacticle XII, Section 9, Subsection (d) of the Florida Constitution. Pacticle XII, Section 9, Subsection (d) of the Florida Constitution. Pacticle XII, Section 9, Subsection (d) of the Florida Constitution. Pacticle XII, Section 9, Subsection (d) of the Florida Constitution. Pacticle XII, Section 9, Subsection (d) of the Florida Constitution. Pacticle XII, Section 9, Subsection (e) of the Florida Constitution. Pacticle XII, Section 9, Subsection (d) of the Florida Constitution. Pacticle XII, Section 9, Subsection (e) of the Florida Constitution. Pacticle XII, Section 9, Subsection (e) of the Florida Constitution. Pacticle XII, Section 9, Subsection (e) of the Florida Constitution. Pacticle XII, Section 9, Subsection (e) of the Florida Constitution. Pacticle XII, Section 9, Subsection (e) of the Florida Constitution. Pacticle XII, Section 9, Subsection (d) of the Florida Constitution. Pacticle XII, Section 9, Subsection (e) of the Florida Constitution. Pacticle XII, Section 9, Subsection (e) of the Florida Constitution. Pacticle XII, Section 9, Subsection (e) of the Florida Constitution. Pacticle XII, Section 9, Subsection (e) of the Florida Constitution. Pacticle XII, Section 9, Subsection (e) of the Florida Constitution. Pacticle XII, Section 9, Subsection (e) of the Florida Constitution. Pacticle XII, Section 9, Subsection (e) of the Florida Constitution. Pacticle XII, Section 9, Subsection (e) of the Florida Constitution. Pacticle XII, Section 9, Subsection (e) of the Florida Constitution. Pacticle XII, Section 9, Subsection (e) of the Florida Constitution. Pacticle XII, Section 9, Subsection (e) of the Florida Constitution. Pacticle XII,	24,094.50 355,000.00 99,330.00	24,094.50 445,832.31 121.66 8,516.68 49,864.90 445,832.31 121.66 355,000.00 99,330.00
3321 3325 To record PN 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 de earnings, rel: advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues au	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and percal Fund Description Professional and Technical Services	24,094.50 355,000.00 99,330.00	24,094.50 - 445,832.31 121.66 8,516.68 49,864.90 445,832.31 121.66 - - 355,000.00
3321 3325 To record PN Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fun Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues an Paymer	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services	24,094.50 355,000.00 99,330.00	24,094.50 445,832.31 121.66 8,516.68 49,864.90 445,832.31 121.66 - 355,000.00 99,330.00
3321 3325 To record PN Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu advance refu agent. Reconciliati Beginning fun Plus:	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as writcle 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 bt 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 on of activity in fund 210, Debt Service: Indicated the service on withheld MVLR) and balance as provided in prior school year So withheld terest (revenue on withheld MVLR) and payments expenditure and fees (fees on bond interest above) and payments expenditure and fees (fees on bond interest above) and fees (fees on refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees)	24,094.50 355,000.00 99,330.00	24,094.50 445,832.31 121.66 8,516.68 49,864.90 445,832.31 121.66 355,000.00 99,330.00
3321 3325 To record PN Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu advance refu agent. Reconciliati Beginning fun Plus:	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as writicle 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 unding 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 swithheld terest (revenue on withheld MVLR) ed bond proceeds on on refunded bonds all payments expenditure and fees (fees on bond interest above) and fees on refunded bonds escrow agent and fees (fees on refunded bonds (admin and underwriter fees) and on refunded bonds to on refunded bonds (admin and underwriter fees) and on refunded bonds (admin and underwriter fees)	24,094.50 355,000.00 99,330.00	24,094.50 445,832.31 121.66 8,516.68 49,864.90 445,832.31 121.66 - 355,000.00 99,330.00

	Martin County School District		
Entries resul	lting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	<u>Description</u>		
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 2016-2017 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	Description		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	1,972,951.93	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	4,428.45	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	5,130.73	
3715	Sale of Refunding Bonds		1,696,000.00
3792	Premium on Sale of Refunding Bonds		257,266.59
2210 Series 2017- <i>I</i>	Accrued Interest Payable (Sinking Fund Accruals) A to refund callable portion of Series 2006-A due from 1/1/2018		29,244.52
hrough 1/1/2	•		
•	bt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	706,973.81	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	1,586.21	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	1,707.71 -	
3715	Sale of Refunding Bonds		607,000.00
3792	Premium on Sale of Refunding Bonds		92,558.28
2210 Sorios 2017 /	Accrued Interest Payable (Sinking Fund Accruals)		10,709.45
Series 2017- <i>F</i> hrough 1/1/2	A to refund callable portion of Series 2008-A due from 1/1/2018		
Ū			
	bt Service, SBE/COBI Bonds Description		
Account # 11XX	<u>Description</u> Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2016-2017 fiscal year		
Year-end ent	ries:	Debit	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	276,132.44	
1220	Due from Other Agencies	14,704.50	
9200/730 9200/710	Dues and Fees (Administrative expense) Interest	1,239.40	
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		276,132.44
3325	Interest on Undistributed CO&DS		15,943.90
To record CC	XDS disbursements investment earnings and treasury tees		
To record CC	&DS disbursements, investment earnings, and treasury fees.		
2632	Deferred Revenues - Unavailable - Prior Year	10,831.68	
2632 3321	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	10,831.68	- 10.831.68
2632 3321 3325	Deferred Revenues - Unavailable - Prior Year	10,831.68	- 10,831.68
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	10,831.68	- 10,831.68
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	10,831.68	- 10,831.68
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 Pereral Fund Description Professional and Technical Services	10,831.68 24,429.60	
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		
2632 3321 3325 For record PY Fund 100 Ge Account # 7200/310 3323 For 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 ounts withheld from MVLR for actual administration fees as		
2632 3321 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am 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 ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
2632 3321 To record PY Fund 100 Ge Account # 7200/310 3323 To 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 ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
2632 3321 To record PY Fund 100 Ge Account # 7200/310 3323 To record am 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 ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
2632 3321 3325 Fo record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in Al 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 Description Professional and Technical Services 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	24,429.60 1,007,000.00 344,983.75	
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 9200/730	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 ounts 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	24,429.60	
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 9200/730 9200/761	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	24,429.60 1,007,000.00 344,983.75 418.97	
2632 3321 3325 To 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	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed 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. 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	24,429.60 1,007,000.00 344,983.75 418.97	24,429.60
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 9200/720 9200/730 9200/730 9200/761 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 ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ent Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	24,429.60 1,007,000.00 344,983.75 418.97	24,429.60 24,329.60 - 1,328,077.96
2632 3321 3325 To 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 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 ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. eight Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	24,429.60 1,007,000.00 344,983.75 418.97	24,429.60 - 1,328,077.96 362.42
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 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 111XX	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed 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. ent Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	24,429.60 1,007,000.00 344,983.75 418.97	24,429.60 - 1,328,077.96 362.42
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 9200/730 9200/761 2210 1114 3322 3326 111XX	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed 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. Let Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment inted fees, reversal of accrued interest, and transfer of prior year	24,429.60 1,007,000.00 344,983.75 418.97	24,429.60 - 1,328,077.96 362.42
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in Al Fund 210 De Account # 3200/710 3200/720 3200/730 3200/761 2210 11114 3322 3326 11XX To record det partings, rela advance refui	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed 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. eith Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment	24,429.60 1,007,000.00 344,983.75 418.97	24,429.60 - 1,328,077.96 362.42
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 det parnings, 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 ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Let Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment inted fees, reversal of accrued interest, and transfer of prior year	24,429.60 1,007,000.00 344,983.75 418.97	24,429.60 - 1,328,077.96 362.42
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 det advance refui	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed 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. Let Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment inted fees, reversal of accrued interest, and transfer of prior year	24,429.60 1,007,000.00 344,983.75 418.97	24,429.60 - 1,328,077.96 362.42
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 parnings, rela advance refui agent. Reconciliation Beginning fun	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 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 Out service payments, MVLR withheld for debt service, investment of the Service Refunded Bonds Service Payments of Refunded Bonds Service Payments On Payments of Refunded Bonds Service Payments On Pa	24,429.60 1,007,000.00 344,983.75 418.97	24,429.60 - 1,328,077.96 362.42 23,962.34
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am orovided in A Fund 210 De Account # 3200/710 3200/720 9200/730 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record det parnings, rela advance refur 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 Interest Pland Description Professional and Technical Services 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 and fees, reversal of accrued interest, and transfer of prior year and gash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: Interest Service and prior school year	24,429.60 1,007,000.00 344,983.75 418.97	24,429.60 - 1,328,077.96 362.42 23,962.34
2632 3321 3325 To 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 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refur agent. Reconciliation 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 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 Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Of service payments, MVLR withheld for debt service, investment Interest 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: Indid balance as provided in prior school year withheld	24,429.60 1,007,000.00 344,983.75 418.97	24,429.60 1,328,077.96 362.42 23,962.34 173,049.92 1,328,077.96
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in Al Fund 210 De Account # 3200/710 3200/720 3200/730 3200/761 2210 11114 3322 3326 11XX To record det parnings, rela advance refur agent. Reconciliatic Beginning fur Plus: CO&DS Bond int	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest Pland Description Professional and Technical Services 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 and fees, reversal of accrued interest, and transfer of prior year and gash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: Interest Service and prior school year	24,429.60 1,007,000.00 344,983.75 418.97	24,429.60 1,328,077.96 362.42 23,962.34 173,049.92 1,328,077.96
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 9200/730 9200/761 2210 1114 33322 3326 11XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde	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 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 Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow For of activity in fund 210, Debt Service: In the defense of the payments of refunded bonds escrow Withheld derest (revenue on withheld MVLR)	24,429.60 1,007,000.00 344,983.75 418.97	362.42 23,962.34 173,049.92 1,328,077.96 362.42
2632 3321 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 311XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde Premiun Less:	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. Out Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment other service payments, MVLR withheld for debt service, investment of service payments, MVLR withheld for fefunded bonds escrow On of activity in fund 210, Debt Service: Indicated 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: Indicated fees to revenue on withheld MVLR) Indicated fees to revenue on wit	24,429.60 1,007,000.00 344,983.75 418.97	173,049.92 1,328,077.96 362.42 23,962.34 173,049.92 1,328,077.96 362.42 2,303,000.00 349,824.87
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 111XX To record det advance refui advance refui agent. Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde Premiun Less: Principa	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed 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. Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted 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 leterest (revenue on withheld MVLR) and bond proceeds an on refunded bonds I payments	24,429.60 1,007,000.00 344,983.75 418.97	1,328,077.96 362.42 23,962.34 173,049.92 1,328,077.96 362.42 2,303,000.00 349,824.87 1,007,000.00
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am orovided in A Fund 210 De Account # 3200/720 9200/720 9200/730 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	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. Out Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment other service payments, MVLR withheld for debt service, investment of service payments, MVLR withheld for fefunded bonds escrow On of activity in fund 210, Debt Service: Indicated 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: Indicated fees to revenue on withheld MVLR) Indicated fees to revenue on wit	24,429.60 1,007,000.00 344,983.75 418.97	1,328,077.96 362.42 23,962.34 1,328,077.96 362.42 2,303,000.00 349,824.87 1,007,000.00 344,983.75
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in Al Fund 210 De Account # 20200/710 20200/730 20200/761 2210 11114 3322 3326 11XX To record det parnings, rela advance refur agent. Reconciliation Beginning fur Plus: CO&DS Bond int Refunde Premium Less: Principa Interest Dues an Paymen	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts 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 SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment and 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) and bond proceeds on on refunded bonds I payments expenditure and fees (fees on bond interest above)	24,429.60 1,007,000.00 344,983.75 418.97	1,328,077.96 362.42 23,962.34 173,049.92 1,328,077.96 362.42 2,303,000.00 349,824.87 1,007,000.00 344,983.75 418.97 1,972,951.93
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 20200/730 2020/761 2210 11114 33322 33326 111XX To record det advance refur	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Mot Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow for of activity in fund 210, Debt Service: and balance as provided in prior school year withheld derest (revenue on withheld MVLR) and bond proceeds an on refunded bonds I payments expenditure and fees (fees on bond interest above)	24,429.60 1,007,000.00 344,983.75 418.97	173,049.92 1,328,077.96 362.42 23,962.34 173,049.92 1,328,077.96 362.42 2,303,000.00 349,824.87

Monroe County School District

	lting 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 2016-2017 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	<u>Description</u>		
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		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2006-A due from 1/1/2018		
through 1/1/2	·		
0			
rund 210 De	bt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2008-A due from 1/1/2018		
through 1/1/2	·		
•			
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2016-2017 fiscal year		
	·		
Year-end ent	ries:	<u>Debit</u>	<u>Credit</u>
Fund 360 Ca	pital Projects, CO&DS		
Account #	<u>Description</u>	211 111 05	
11XX	Cash Due from Other Agencies	314,414.65	
1220	Due from Other Agencies	2,957.10	
9200/730	Dues and Fees (Administrative expense)	249.24	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		314,414.65
3325	Interest on Undistributed CO&DS		3,206.34
To record CC	0&DS disbursements, investment earnings, and treasury fees.		
0000	Defended Barrance Hannellahla Deleg Vers	0.470.00	
2632	Deferred Revenues - Unavailable - Prior Year	2,178.26	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		2,178.26
To record PY	Deferred Revenues - Unavailable, CO&DS disbursements, and		
Fund 100 Ge	neral Fund		
Account #	Description		
	Professional and Technical Services	4,912.83	
		7,314.00	4,912.83
7200/310	CO&DS Withheld for Administration		
7200/310 3323	CO&DS Withheld for Administration		4,312.03
7200/310 3323 To record am	ounts withheld from MVLR for actual administration fees as		4,312.00
7200/310 3323 To record am provided in A	ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.		4,312.00
7200/310 3323 To record am provided in A	ounts withheld from MVLR for actual administration fees as		4,912.00
7200/310 3323 To record am provided in A Fund 210 De	ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.		4,912.00
7200/310 3323 To record am provided in A Fund 210 De Account #	ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	8,000.00	4,912.00
7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bbt Service, SBE/COBI Bonds Description	8,000.00 400.00	4,912.00
7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal		4,012.00
7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest	400.00	4,012.00
7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761	ounts 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 SBA Sinking Fund Administration Fees	400.00	4,012.00
7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210	ounts 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 SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	400.00	-,012.00
7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114	ounts 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	400.00	+,312.00 - 8,194.52
7200/310 3323 To record am provided in Al Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322	ounts 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	400.00	_
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	ounts 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	400.00	8,194.52 2.24
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	ounts 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	400.00	8,194.52
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	ounts 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	400.00	8,194.52 2.24
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	ounts 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 SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment sted fees, reversal of accrued interest, and transfer of prior year	400.00	8,194.52 2.24
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 refui	ounts 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	400.00	8,194.52 2.24
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 refui	ounts 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 SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment sted fees, reversal of accrued interest, and transfer of prior year	400.00	8,194.52 2.24
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 refunagent.	ounts 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 SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment sted fees, reversal of accrued interest, and transfer of prior year	400.00	8,194.52 2.24
7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 33322 3326 11XX To record det earnings, relaadvance refuragent. Reconciliation	ounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted 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:	400.00	8,194.52 2.24 209.19
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. Reconciliation Beginning fur	ounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service. SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment sted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	400.00	8,194.52 2.24
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, relaadvance refuragent. Reconciliatic Beginning fur Plus:	ounts withheld from MVLR for actual administration fees as ricle 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 atted 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	400.00	8,194.52 2.24 209.19 209.19
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 advance refur agent. Reconciliatic Beginning fur Plus: CO&DS	ounts 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 atted 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	400.00	8,194.52 2.24 209.19 209.19 8,194.52
7200/310 3323 To record am provided in Ar Fund 210 De Account # 9200/710 9200/720 9200/761 9200/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fur Plus: CO&DS Bond int	ounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted 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 serest (revenue on withheld MVLR)	400.00	8,194.52 2.24 209.19 209.19
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 det earnings, rela advance refur agent. Reconciliatic Beginning fur Plus:	ounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted 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 serest (revenue on withheld MVLR) and bond proceeds	400.00	8,194.52 2.24 209.19 209.19 8,194.52
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 det earnings, rela advance refur agent. Reconciliation Plus: CO&DS Bond int Refunde Premiun	ounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted 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 serest (revenue on withheld MVLR)	400.00	8,194.52 2.24 209.19 209.19 8,194.52
7200/310 3323 To record am provided in Al Fund 210 De Account # 9200/710 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refui agent. Reconciliatic Beginning fur Plus:	ounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with 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 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) and bond proceeds an on refunded bonds	400.00	209.19 8,194.52 2.24 209.19 8,194.52 2.24
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 refunagent. Reconciliation Beginning fur Plus: CO&DS Bond int Refunde Premiun Less: Principa	ounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service. SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted 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 serest (revenue on withheld MVLR) and bond proceeds an on refunded bonds Il payments	400.00	209.19 8,194.52 2.24 209.19 8,194.52 2.24
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 advance refur advance refur agent. Reconciliatic Beginning fur Plus:	ounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service. SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted 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 serest (revenue on withheld MVLR) and bond proceeds non refunded bonds I payments expenditure	400.00	209.19 8,194.52 2.24 209.19 8,194.52 2.24 - - - 8,000.00 400.00
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 advance refur advance refur agent. Reconciliatic Beginning fur Plus:	ounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service. SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted 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 serest (revenue on withheld MVLR) and bond proceeds an on refunded bonds Il payments	400.00	209.19 8,194.52 2.24 209.19 8,194.52 2.24 - - - 8,000.00 400.00
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 advance refur agent. Reconciliation Beginning fur Plus: CO&DS Bond int Refunde Premiun Less: Principa Interest Dues an	ounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service. SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted 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 serest (revenue on withheld MVLR) and bond proceeds non refunded bonds I payments expenditure	400.00	209.19 8,194.52 2.24 209.19 8,194.52 2.24
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 earnings, rela advance refur agent. Reconciliatic Beginning fur Plus:	ounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted 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 serest (revenue on withheld MVLR) and bond proceeds on on refunded bonds I payments expenditure and fees (fees on bond interest above) atts to refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees)	400.00	209.19 8,194.52 2.24 209.19 8,194.52 2.24 - - - 8,000.00 400.00
7200/310 3323 To record amprovided in Arithmetical Provided in Arithmet	ounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Son of activity in fund 210, Debt Service: and balance as provided in prior school year withheld serest (revenue on withheld MVLR) and bond proceeds an on refunded bonds I payments expenditure and fees (fees on bond interest above) attention of the Florida Constitution.	400.00	209.19 8,194.52 2.24 209.19 8,194.52 2.24 - - 8,000.00 400.00
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 earnings, rela advance refur agent. Reconciliatic Beginning fur Plus:	ounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted 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) and bond proceeds on on refunded bonds I payments expenditure and fees (fees on bond interest above) ts to refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees) t on refunded bonds	400.00	209.19 8,194.52 2.24 209.19 8,194.52 2.24 - - - 8,000.00 400.00

Nassau County School District

Fund 310 Car	ting from bond issuance and refunding:	<u>Debit</u>	Credit
i unu sio 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	y bond issues for the 2016-2017 fiscal year.		
	•		
Funa 210 Dei	bt Service Current Bond Refunding		
Account #	<u>Description</u>		
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		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	to refund callable portion of Series 2006-A due from 1/1/2018		
through 1/1/20	·		
Ū			
Fund 210 Del	bt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	to refund callable portion of Series 2008-A due from 1/1/2018		-
	·		
through 1/1/20	120		
Fund 210 Del	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		_
	terest for the 2016-2017 fiscal year		
	10000101 1110 2010 2011 1100011 }001		
Year-end enti	ries:	Debit	Credit
Fund 360 Car	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	124,034.37	
1220	Due from Other Agencies	3,661.83	
9200/730	Dues and Fees (Administrative expense)	308.64	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		124,034.37
3325	Interest on Undistributed CO&DS		3,970.47
To record CO	&DS disbursements, investment earnings, and treasury fees.		,
	3., a ,		
2632	Deferred Revenues - Unavailable - Prior Year	2,609.97	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		2,609.97
	Deferred Revenues - Unavailable, CO&DS disbursements, and		
To record PY			
	neral Fund		
Fund 100 Ge			
Fund 100 Ge Account #	Description		
Fund 100 Ge Account # 7200/310	Description Professional and Technical Services	6,083.64	
Fund 100 Ge Account # 7200/310 3323	<u>Description</u> Professional and Technical Services CO&DS Withheld for Administration	6,083.64	6,083.64
Fund 100 Ge Account # 7200/310 3323 To record amo	Description Professional and Technical Services CO&DS Withheld for Administration punts withheld from MVLR for actual administration fees as	6,083.64	6,083.64
Fund 100 Ge Account # 7200/310 3323 To record amo	<u>Description</u> Professional and Technical Services CO&DS Withheld for Administration	6,083.64	6,083.64
Fund 100 Ge Account # 7200/310 3323 To record amo provided in Ar	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.	6,083.64	6,083.64
Fund 100 Ger Account # 7200/310 3323 To record amorprovided in Ar Fund 210 Del	Description Professional and Technical Services CO&DS Withheld for Administration counts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds	6,083.64	6,083.64
Fund 100 Ge Account # 7200/310 3323 To record amo provided in Ar Fund 210 Del Account #	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		6,083.64
Fund 100 Get Account # 7200/310 3323 To record amore provided in Ar Fund 210 Del Account # 9200/710	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	253,000.00	6,083.64
Fund 100 Get Account # 7200/310 3323 To record amore provided in Ar Fund 210 Del Account # 9200/710 9200/720	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	253,000.00 28,770.00	6,083.64
Fund 100 Ger Account # 7200/310 3323 To record amorprovided in Ar Fund 210 Del Account # 9200/710 9200/720 9200/730	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	253,000.00	6,083.64
Fund 100 Ger Account # 7200/310 3323 To record amprovided in Ar Fund 210 Del Account # 9200/710 9200/720 9200/730 9200/761	Description Professional and Technical Services CO&DS Withheld for Administration counts 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	253,000.00 28,770.00	6,083.64
Fund 100 Ger Account # 7200/310 3323 To record amprovided in Ar Fund 210 Der Account # 9200/710 9200/720 9200/730 9200/761 2210	Description Professional and Technical Services CO&DS Withheld for Administration counts 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	253,000.00 28,770.00	6,083.64
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	Description Professional and Technical Services CO&DS Withheld for Administration counts 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	253,000.00 28,770.00	_
Fund 100 Ger Account # 7200/310 3323 To record amor provided in Ar Fund 210 Del Account # 9200/710 9200/730 9200/761 2210 1114 3322	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	253,000.00 28,770.00	275,457.99
Fund 100 Ger Account # 7200/310 3323 To record ame provided in Ar Fund 210 Del Account # 9200/710 9200/730 9200/730 9200/761 2210 1114 3322 3326	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	253,000.00 28,770.00	275,457.99 75.17
Fund 100 Ger Account # 7200/310 3323 To record ame provided in Ar Fund 210 Del Account # 9200/710 9200/730 9200/730 9200/761 2210 1114 3322 3326	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	253,000.00 28,770.00	275,457.99
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 3326 11XX	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	253,000.00 28,770.00	275,457.99 75.17
Fund 100 Ger Account # 7200/310 3323 To record amprovided in Ar Fund 210 Der Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record deb	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	253,000.00 28,770.00	275,457.99 75.17
Fund 100 Ger Account # 7200/310 3323 To record amprovided in Ar Fund 210 Del Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record debearnings, relative 1000/310	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 Cash of service payments, MVLR withheld for debt service, investment	253,000.00 28,770.00	275,457.99 75.17
Fund 100 Ger Account # 7200/310 3323 To record amprovided in Ar Fund 210 Del Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record debearnings, relative 1000/310	Description Professional and Technical Services	253,000.00 28,770.00	275,457.99 75.17
Fund 100 Ger Account # 7200/310 3323 To record amprovided in Ar Fund 210 Del Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record deb earnings, relatad advance refur agent.	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 of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year riding cash with fiscal agent to payments of refunded bonds escrow	253,000.00 28,770.00	275,457.99 75.17
Fund 100 Ger Account # 7200/310 3323 To record amprovided in Ar Fund 210 Del Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record deb earnings, relatad advance refur agent.	Description Professional and Technical Services	253,000.00 28,770.00	275,457.99 75.17
Fund 100 Ger Account # 7200/310 3323 To record amprovided in Ar Fund 210 Del Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record deb earnings, related advance refund agent. Reconciliatio	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 of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year riding cash with fiscal agent to payments of refunded bonds escrow	253,000.00 28,770.00	275,457.99 75.17
Fund 100 Ger Account # 7200/310 3323 To record amprovided in Ar Fund 210 Del Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record deb earnings, related advance refund agent. Reconciliatio	Description Professional and Technical Services	253,000.00 28,770.00	- 275,457.99 75.17 6,323.74
Fund 100 Ger Account # 7200/310 3323 To record amprovided in Ar Fund 210 Del Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record debearnings, relatational advance refur agent. Reconciliation	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 Cash of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year adding 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	253,000.00 28,770.00	- 275,457.99 75.17 6,323.74
Fund 100 Ger Account # 7200/310 3323 To record amprovided in Ar Fund 210 Der Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record debearnings, related advance refur agent. Reconciliatio Beginning fun Plus: CO&DS	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 Cash bt service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year adding 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	253,000.00 28,770.00	275,457.99 75.17 6,323.74 14,496.95 275,457.99
Fund 100 Ger Account # 7200/310 3323 To record amprovided in Ar Fund 210 Del Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record deb earnings, relat advance refur agent. Reconciliatio Beginning fun Plus: CO&DS Bond into	Description Professional and Technical Services	253,000.00 28,770.00	275,457.99 75.17 6,323.74
Fund 100 Ger Account # 7200/310 3323 To record amprovided in Ar Fund 210 Del Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record deb earnings, related advance refur agent. Reconciliation Beginning fun- Plus: CO&DS Bond interested	Description Professional and Technical Services	253,000.00 28,770.00	275,457.99 75.17 6,323.74 14,496.95 275,457.99
Fund 100 Ger Account # 7200/310 3323 To record amprovided in Ar Fund 210 Der Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record debearnings, relaive advance refur agent. Reconciliation Beginning fun Plus: CO&DS Bond interested and the Premium	Description Professional and Technical Services	253,000.00 28,770.00	275,457.99 75.17 6,323.74 14,496.95 275,457.99
Fund 100 Ger Account # 7200/310 3323 To record amprovided in Ar Fund 210 Del Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 33322 3326 11XX To record debte earnings, related advance refunded advance refunded approximately approx	Description Professional and Technical Services	253,000.00 28,770.00	14,496.95 275,457.99 75.17 6,323.74
Fund 100 Ger Account # 7200/310 3323 To record amprovided in Ar Fund 210 Del Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record deberarings, related advance refure agent. Reconciliation Beginning fun Plus: CO&DS Bond interester agenum Less: Principal	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 Cash bt service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year riding 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 on refunded bonds payments	253,000.00 28,770.00	275,457.99 75.17 6,323.74 14,496.95 275,457.99 75.17
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 3326 11XX To record deb earnings, related advance refur agent. Reconciliatio Beginning fun Plus: CO&DS Bond interest of the principal interest of the principal interest of the properties of the principal interest of the properties of the premium Less: Principal interest of the properties of the principal interest of the properties of the properties of the principal interest of the properties of the proper	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 Cash bt service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year adding 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 on refunded bonds payments expenditure	253,000.00 28,770.00	14,496.95 275,457.99 75.17 6,323.74 14,496.95 275,457.99 75.17 - - 253,000.00 28,770.00
Fund 100 Ger Account # 7200/310 3323 To record amorprovided in Ar Fund 210 Del Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 13322 3326 11XX To record deb earnings, relat advance refur agent. Reconciliatio Beginning fun Plus: CO&DS Bond inte Refunde Premium Less: Principal Interest o Dues and	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 Cash bt service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year adding 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 on or refunded bonds payments expenditure d fees (fees on bond interest above)	253,000.00 28,770.00	275,457.99 75.17 6,323.74 14,496.95 275,457.99 75.17
Fund 100 Ger Account # 7200/310 3323 To record amore provided in Ar Fund 210 Del Account # 9200/710 9200/730 9200/730 9200/730 9200/761 2210 1114 13322 3326 11XX To record deb earnings, relate advance refur agent. Reconciliatio Beginning fun Plus: CO&DS Bond interest of the premium Less: Principal Interest of Dues and Payment	Description Professional and Technical Services	253,000.00 28,770.00	14,496.95 275,457.99 75.17 6,323.74 14,496.95 275,457.99 75.17 - - 253,000.00 28,770.00
Fund 100 Ger Account # 7200/310 3323 To record amorprovided in Ar Fund 210 Del Account # 9200/710 9200/730 9200/730 9200/761 2210 11114 3322 3326 11XX To record deb earnings, related advance refurated advance refurated are refurated at the remains of the remain	Description Professional and Technical Services	253,000.00 28,770.00	14,496.95 275,457.99 75.17 6,323.74 14,496.95 275,457.99 75.17 - - 253,000.00 28,770.00
Fund 100 Ger Account # 7200/310 3323 To record amorprovided in Ar Fund 210 Del Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record deb earnings, relar advance refur agent. Reconciliatio Beginning fun Plus: CO&DS Bond interest of Dues and Payment Dues and Discount	Description Professional and Technical Services	253,000.00 28,770.00	275,457.99 75.17 6,323.74 14,496.95 275,457.99 75.17 - - 253,000.00 28,770.00 86.90
Fund 100 Ger Account # 7200/310 3323 To record amprovided in Ar Fund 210 Del Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record deb earnings, related advance refur agent. Reconciliation Beginning fun Plus: CO&DS Bond interest in Company and the Company	Description Professional and Technical Services	253,000.00 28,770.00	14,496.95 275,457.99 75.17 6,323.74 14,496.95 275,457.99 75.17 - - 253,000.00 28,770.00

Entries resu			
	lting from bond issuance and refunding:	<u>Debit</u>	<u>Credi</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 2016-2017 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	<u>Description</u>		
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		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-	A to refund callable portion of Series 2006-A due from 1/1/2018		
through 1/1/2	028		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	661,659.22	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	1,484.30	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	1,597.99	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	568,000.00
3792	Premium on Sale of Refunding Bonds		86,652.33
2210	Accrued Interest Payable (Sinking Fund Accruals)		10,089.18
	A to refund callable portion of Series 2008-A due from 1/1/2018		
through 1/1/2	026		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210 No accrued in	Accrued Interest Payable nterest for the 2016-2017 fiscal year		-
To accided II	101-001-101-110-2010-2017 1130at year		
Year-end en	tries:	<u>Debit</u>	Credi
Fund 360 Ca	pital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	687,507.44	
1220	Due from Other Agencies Dues and Fees (Administrative expense)	9,809.55 826.82	
9200/730 9200/710	Dues and Fees (Administrative expense) Interest	8∠6.8∠	
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		687,507.44
	Interest on Undistributed CO&DS		40.000.0
3325			10,636.3
	0&DS disbursements, investment earnings, and treasury fees.		10,636.37
	O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	7,225.94	10,636.37
To record CC 2632 3321	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	7,225.94	10,636.37
To record CC 2632 3321 3325	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	7,225.94	- -
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	7,225.94	- -
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	7,225.94	- -
To record CC 2632 3321 3325 To record PY Fund 100 Ge Account #	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description	,	- -
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 Peneral Fund Description Professional and Technical Services	7,225.94 16,297.29	- 7,225.94
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	,	7,225.94 16,297.29
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 Founds withheld from MVLR for actual administration fees as	,	- 7,225.94
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 - Prior Year CO&DS Distributed 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 rticle XII, Section 9, Subsection (d) of the Florida Constitution.	,	- 7,225.94
To 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 - Prior Year CO&DS Distributed 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 rticle XII, Section 9, Subsection (d) of the Florida Constitution.	,	- 7,225.94
To record 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 - 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 Diounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Description Description	16,297.29	- 7,225.94
To record CC 2632 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 - Prior Year CO&DS Distributed 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 rticle XII, Section 9, Subsection (d) of the Florida Constitution.	,	- 7,225.9
To record CC 2632 3321 3325 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 Description Professional and Technical Services CO&DS Withheld for Administration Diounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal	16,297.29 330,000.00	- 7,225.9
To record CC 2632 3321 3325 To 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 - 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 Diounts 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	16,297.29 330,000.00 61,065.00	- 7,225.9
To record CC 2632 3321 3325 To 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 - 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 Diounts 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	16,297.29 330,000.00 61,065.00	- 7,225.9
To record CC 2632 3321 3325 To 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	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed 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 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	16,297.29 330,000.00 61,065.00	- 7,225.94 16,297.29
To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am or record am Pund 210 De Account # 3200/710 9200/720 9200/730 9200/730 9200/761 2210 1114 3322	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	16,297.29 330,000.00 61,065.00	7,225.94 16,297.29
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 - 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 Jounts 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	16,297.29 330,000.00 61,065.00	7,225.94 16,297.29 382,681.27 104.43
To record CC 2632 3321 3325 To 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 33322 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 counts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ent Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	16,297.29 330,000.00 61,065.00	7,225.94 16,297.29
To record CC 2632 3321 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 11114 33322 3326 111XX To record del earnings, rela	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 Diounts withheld from MVLR or 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 atted fees, reversal of accrued interest, and transfer of prior year	16,297.29 330,000.00 61,065.00	7,225.94 16,297.29 382,681.27 104.43
To record CC 2632 3321 3325 To 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 parnings, rela advance refu	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 Jounts 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 SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment	16,297.29 330,000.00 61,065.00	7,225.94 16,297.29 382,681.27 104.43
To record CC 2632 3321 3325 3325 To 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 refu	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 Diounts withheld from MVLR or 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 atted fees, reversal of accrued interest, and transfer of prior year	16,297.29 330,000.00 61,065.00	7,225.94 16,297.29 382,681.27 104.43
To record 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 2200/730 2200/761 2210 1114 3322 3326 111XX To record del advance refu addvance refu agent.	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 Diounts withheld from MVLR or 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 atted fees, reversal of accrued interest, and transfer of prior year	16,297.29 330,000.00 61,065.00	7,225.94 16,297.29 382,681.27 104.43
To record CC 2632 3321 3325 To 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 del earnings, rela advance refu agent. Reconciliation	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 Diounts 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 SBA Sinking Fund Earning SBA Sinki	16,297.29 330,000.00 61,065.00	7,225.94 16,297.29 16,297.29 382,681.27 104.44 8,400.02
To record CC 2632 3321 3325 To 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 111XX To record del parnings, rela paddyance refu pagent. Reconciliation Beginning fur Plus:	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 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 D	16,297.29 330,000.00 61,065.00	7,225.94 16,297.29 382,681.27 104.44 8,400.02
To record CC 2632 3321 3325 To 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 11114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation 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 Description Professional and Technical Services CO&DS Withheld for Administration COADS Withheld for Administration COADS Withheld for Administration COADS Withheld for Administration fees as COADS Withheld for Bervice, Service, Service, SEE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted 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: Control of the Florida Coads of the Florida Co	16,297.29 330,000.00 61,065.00	382,681.27 104.4; 30,839.80 382,681.27
To record CC 2632 3321 3325 To 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 33322 3326 11XX To record del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond in	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 Diounts 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 Of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow Denoted activity in fund 210, Debt Service: Individual cash of the Prior School year Withheld Interest CO&DS Withheld MVLR)	16,297.29 330,000.00 61,065.00	382,681.27 104.44 8,400.02 30,839.80 382,681.27 104.44
To record CC 2632 3321 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 33322 3326 111XX To record del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond in Refunde	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 Diounts 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 atted 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: Withheld Deferred Revenue on withheld MVLR) Debt Deferred Revenues and University And Debt Service and Deferred Revenue on withheld MVLR) Debt Deferred Revenues and University And Debt Service: Deferred Revenue on withheld MVLR) Debt Deferred Revenues and University And Debt Service: Deferred Revenues on Withheld MVLR) Description Des	16,297.29 330,000.00 61,065.00	382,681.27 104.4; 8,400.02 30,839.80 382,681.27 104.4; 568,000.00
To record CC 2632 3321 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 33322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde	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 Diounts 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 Of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow Denoted activity in fund 210, Debt Service: Individual cash of the Prior School year Withheld Interest CO&DS Withheld MVLR)	16,297.29 330,000.00 61,065.00	382,681.27 104.4; 8,400.02 30,839.80 382,681.27 104.4; 568,000.00
To record CC 2632 3321 3325 To 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 del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond im Refunde Premiur Less:	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 Diounts 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 atted 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: Withheld Deferred Revenue on withheld MVLR) Debt Deferred Revenues and University And Debt Service and Deferred Revenue on withheld MVLR) Debt Deferred Revenues and University And Debt Service: Deferred Revenue on withheld MVLR) Debt Deferred Revenues and University And Debt Service: Deferred Revenues on Withheld MVLR) Description Des	16,297.29 330,000.00 61,065.00	7,225.94 16,297.29 382,681.27 104.44 8,400.02
To record CC 2632 3321 3325 To 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 agent. Reconciliation 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 Description Professional and Technical Services CO&DS Withheld for Administration Dounts 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 and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Description Of activity in fund 210, Debt Service: And balance as provided in prior school year withheld Description Withheld Description Withheld MVLR) Debt Service Description	16,297.29 330,000.00 61,065.00	382,681.27 104.43 8,400.02 30,839.80 382,681.27 104.43 568,000.00 86,652.33 330,000.00 61,065.00
To record CC 2632 3321 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 11114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar	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 Dounts 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 Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption Fees Description Redemption of Principal Interest Description Redemption of Principal Interest Description Redemption of Principal Interest Description Redemption fees SBE/COBI Bonds Description Redemption fees Description fees Description Redemption fees Description fees Descripti	16,297.29 330,000.00 61,065.00	382,681.27 104.43 8,400.02 30,839.80 382,681.27 104.43 568,000.00 86,652.33 330,000.00
To record CC 2632 3321 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 11114 33322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymen	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 Dounts 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 SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Descrip	16,297.29 330,000.00 61,065.00	30,839.80 30,839.80 30,839.80 382,681.27 104.43 568,000.00 86,652.33 330,000.00 61,065.00 120.73
To record CC 2632 3321 3325 3325 To record PY Fund 100 Ge Account # 7200/310 33323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 33322 33326 11XX To record del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond in' Refunde Premiur Less: Principa Interest Dues ar Paymen Dues ar	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 Dounts 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 Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption Fees Description Redemption of Principal Interest Description Redemption of Principal Interest Description Redemption of Principal Interest Description Redemption fees SBE/COBI Bonds Description Redemption fees Description fees Description Redemption fees Description fees Descripti	16,297.29 330,000.00 61,065.00	382,681.27 104.43 8,400.02 30,839.80 382,681.27 104.43 568,000.00 86,652.33 330,000.00 61,065.00
To record CC 2632 3321 3325 3325 To record PY Fund 100 Ge Account # 7200/310 33323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 33322 33326 11XX To record del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond in' Refunde Premiur Less: Principa Interest Dues ar Paymen Dues ar	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 Dounts 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 atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Denote activity in fund 210, Debt Service: And balance as provided in prior school year withheld Description Descrip	16,297.29 330,000.00 61,065.00	30,839.80 30,839.80 30,839.80 382,681.27 104.43 568,000.00 86,652.33 330,000.00 61,065.00 120.73

Okeechobee County School District

Entries resul	lting 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 2016-2017 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)	=	
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)		-
	A to refund callable portion of Series 2006-A due from 1/1/2018		
through 1/1/2			
	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	Premium on Sale of Refunding Bonds		-
2210 Series 2017-	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 201 <i>7-7</i> through 1/1/2	A to refund callable portion of Series 2008-A due from 1/1/2018		
•			
	bt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash		
2210	Accrued Interest Payable	-	_
	nterest for the 2016-2017 fiscal year		
	•		
Year-end ent		<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash Due from Other Agencies	67,519.98	
1220 9200/730	Due from Other Agencies Dues and Fees (Administrative expense)	2,325.67 196.02	
9200/710	Interest	100.02	
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		67,519.98
3325 To record CC	Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees.		2,521.69
10 100014 00	abo disbursements, investment earnings, and treasury lees.		
2632	Deferred Revenues - Unavailable - Prior Year	1,713.14	
3321 3325	CO&DS Distributed		-
	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and		1,713.14
Fund 100 Ge	neral Fund		
Account # 7200/310	Description Professional and Technical Services	3 863 70	
7200/310	<u>Description</u> Professional and Technical Services CO&DS Withheld for Administration	3,863.79	3,863.79
7200/310 3323	Professional and Technical Services	3,863.79	3,863.79
7200/310 3323 To record am	Professional and Technical Services CO&DS Withheld for Administration	3,863.79	3,863.79
7200/310 3323 To record am provided in A	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as	3,863.79	3,863.79
7200/310 3323 To record am provided in A Fund 210 De	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	3,863.79	3,863.79
7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	Professional and Technical Services CO&DS Withheld for Administration ounts 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	171,000.00	3,863.79
7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	Professional and Technical Services CO&DS Withheld for Administration ounts 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	171,000.00 19,470.00	3,863.79
7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	171,000.00	3,863.79
7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761	Professional and Technical Services CO&DS Withheld for Administration ounts 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	171,000.00 19,470.00	3,863.79
7200/310 3323 To record am provided in A	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	171,000.00 19,470.00	3,863.79
7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210	Professional and Technical Services CO&DS Withheld for Administration ounts 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	171,000.00 19,470.00	3,863.79 - 186,202.23
7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326	Professional and Technical Services CO&DS Withheld for Administration ounts 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	171,000.00 19,470.00	- 186,202.23 50.81
7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX	Professional and Technical Services CO&DS Withheld for Administration ounts 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	171,000.00 19,470.00	186,202.23
7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/761 9200/761 3322 3326 11XX To record del	Professional and Technical Services	171,000.00 19,470.00	- 186,202.23 50.81
7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela	Professional and Technical Services CO&DS Withheld for Administration ounts 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 ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	171,000.00 19,470.00	- 186,202.23 50.81
7200/310 3323 To record amprovided 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 reful	Professional and Technical Services	171,000.00 19,470.00	- 186,202.23 50.81
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 refulagent.	Professional and Technical Services	171,000.00 19,470.00	- 186,202.23 50.81
7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 33322 3326 11XX To record del earnings, reladadvance refulagent. Reconciliation	Professional and Technical Services CO&DS Withheld for Administration ounts 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 tited 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:	171,000.00 19,470.00	- 186,202.23 50.81
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 refulagent. Reconciliation Beginning fur	Professional and Technical Services	171,000.00 19,470.00	- 186,202.23 50.81
7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, relaadvance refuragent. Reconciliatic Beginning fur Plus:	Professional and Technical Services	171,000.00 19,470.00	186,202.23 50.81 4,275.70 9,812.22
7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/761 9210 1114 3322 3326 11XX To record del earnings, relaadvance refulagent. Reconciliation Beginning fur Plus: CO&DS	Professional and Technical Services	171,000.00 19,470.00	9,812.22 186,202.23
7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refur agent. Reconciliation Beginning fur Plus: CO&DS Bond int	Professional and Technical Services	171,000.00 19,470.00	186,202.23 50.81 4,275.70 9,812.22
7200/310 3323 To record amprovided 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 reful agent. Reconciliation Beginning fur Plus: CO&DS Bond int Refunde	Professional and Technical Services	171,000.00 19,470.00	9,812.22 186,202.23
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 agent. Reconciliatic Beginning fur Plus:	Professional and Technical Services	171,000.00 19,470.00	9,812.22 186,202.23 50.81 4,275.70
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 refur advance refur agent. Reconciliation Beginning fur Plus: CO&DS Bond int Refunde Premiun Less: Principa	Professional and Technical Services	171,000.00 19,470.00	9,812.22 186,202.23 50.81 4,275.70 9,812.22 186,202.23 50.81
7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, relaadvance refuradevance refuradevan	Professional and Technical Services	171,000.00 19,470.00	9,812.22 186,202.23 50.81 4,275.70 9,812.22 186,202.23 50.81
7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, relaadvance refuladevance refuladevan	Professional and Technical Services	171,000.00 19,470.00	9,812.22 186,202.23 50.81 4,275.70 9,812.22 186,202.23 50.81
7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refur agent. Reconciliation Beginning fur Plus: CO&DS Bond int Refunde Premiun Less: Principa Interest Dues ar Paymen	Professional and Technical Services	171,000.00 19,470.00	9,812.22 186,202.23 50.81 4,275.70 9,812.22 186,202.23 50.81
7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refur agent. Reconciliation Beginning fur Plus: CO&DS Bond int Refunde Premium Less: Principa Interest Dues ar Paymen Dues ar Paymen Dues ar	Professional and Technical Services	171,000.00 19,470.00	9,812.22 186,202.23 50.81 4,275.70 9,812.22 186,202.23 50.81

Orange County School District

Entrice recul	Iting from bond issuance and refunding:	Debit	Credit
		<u>Debit</u>	<u>credit</u>
	pital Projects, COBI Bonds		
Account #	<u>Description</u>		
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 mone	ey bond issues for the 2016-2017 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account # 9299/790	<u>Description</u> 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	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A	A to refund callable portion of Series 2006-A due from 1/1/2018		
through 1/1/2	028		
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 - 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)		-
	A to refund callable portion of Series 2008-A due from 1/1/2018		
through 1/1/2	•		
•	bt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash		
2210	Accrued Interest Payable	-	_
	nterest for the 2016-2017 fiscal year		
	·		
Year-end ent	ries:	<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	4,253,883.14	
1220	Due from Other Agencies	69,900.00	
9200/730	Dues and Fees (Administrative expense)	5,891.65	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		
3321	CO&DS Distributed		4,253,883.14
3325	Interest on Undistributed CO&DS		75,791.65
To record CC	0&DS disbursements, investment earnings, and treasury fees.		
2632	Deferred Revenues - Unavailable - Prior Year	50,597.47	
3321	CO&DS Distributed	30,001.71	-
3325	Interest on Undistributed CO&DS		50,597.47
To record PY	Deferred Revenues - Unavailable, CO&DS disbursements, and		
Fund 100 Ge	eneral Fund		
Account #	Description		
	Professional and Technical Services	116,129.67	
//((()/311)	i ioloogional ana i commodi Ocivices	110,123.01	
	CO&DS Withheld for Administration		116 129 67
3323	CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as		116,129.67
3323 To record am			116,129.67
3323 To record am provided in A	ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.		116,129.67
3323 To record am provided in A Fund 210 De	ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.		116,129.67
3323 To record am provided in A Fund 210 De Account #	ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description	2 007 000 00	116,129.67
3323 To record am provided in A Fund 210 De Account # 9200/710	ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal	3,067,000.00	116,129.67
3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest	381,860.00	116,129.67
3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730	ounts 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 SBA Sinking Fund Administration Fees		116,129.67
3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761	ounts 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 SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	381,860.00	116,129.67
3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210	ounts 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	381,860.00	116,129.67
3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114	ounts 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 SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	381,860.00	_
3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322	ounts 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	381,860.00	- 3,371,965.19 920.17
3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326	ounts 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	381,860.00	- 3,371,965.19
provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX	ounts 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	381,860.00	- 3,371,965.19 920.17
3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record del	ounts 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	381,860.00	- 3,371,965.19 920.17
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 in Approximation Account # 9200/761	ounts 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	381,860.00	- 3,371,965.19 920.17
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 in Approximation Account # 9200/761	ounts 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 SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment sted fees, reversal of accrued interest, and transfer of prior year	381,860.00	- 3,371,965.19 920.17
3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 111XX To record del earnings, rela advance refuragent.	ounts 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 SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment sted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	381,860.00	- 3,371,965.19 920.17
To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, reladadvance refui agent. Reconciliation	ounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	381,860.00	- 3,371,965.19 920.17 77,038.39
3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 11114 3322 3326 11XX To record del earnings, rela advance reful agent. Reconciliatic Beginning fur	ounts 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 SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment sted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	381,860.00	- 3,371,965.19 920.17
3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record del earnings, relaadvance refuragent. Reconciliatic Beginning fur Plus:	ounts withheld from MVLR for actual administration fees as ricle 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 atted 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	381,860.00	3,371,965.19 920.17 77,038.39
3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refui agent. Reconciliation Beginning fur Plus: CO&DS	ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. **Mot Service.** SBE/COBI Bonds** Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted 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	381,860.00	3,371,965.19 920.17 77,038.39 192,679.17 3,371,965.19
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 refur agent. Reconciliation Beginning fur Plus: CO&DS Bond int	ounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted 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 serest (revenue on withheld MVLR)	381,860.00	3,371,965.19 920.17 77,038.39
3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refui agent. Reconciliation Region of the Plus: CO&DS Bond int Refunde	ounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted 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 letest (revenue on withheld MVLR) and bond proceeds	381,860.00	3,371,965.19 920.17 77,038.39 192,679.17 3,371,965.19
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 refui agent. Reconciliation Beginning fur Plus: CO&DS Bond int Refunde Premiun	ounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted 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 serest (revenue on withheld MVLR)	381,860.00	3,371,965.19 920.17 77,038.39 192,679.17 3,371,965.19
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 refui agent. Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde Premiun Less:	ounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with 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 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) and bond proceeds on on refunded bonds	381,860.00	192,679.17 3,371,965.19 920.17 77,038.39 192,679.17 3,371,965.19 920.17
To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record del earnings, relaadvance refundagent. Reconciliation Beginning fur Plus: CO&DS Bond intil Refunde Premiur Less: Principa	ounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted 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 serest (revenue on withheld MVLR) and bond proceeds an on refunded bonds Il payments	381,860.00	3,371,965.19 920.17 77,038.39 192,679.17 3,371,965.19 920.17 - - 3,067,000.00
3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record del earnings, relaadvance refuladed advance refuladed and the Plus: CO&DS Bond int Refunde Premiun Less: Principa Interest	ounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted 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 derest (revenue on withheld MVLR) and bond proceeds non refunded bonds I payments expenditure	381,860.00	192,679.17 3,371,965.19 920.17 77,038.39 192,679.17 3,371,965.19 920.17 - - - 3,067,000.00 381,860.00
3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, reladvance refuiagent. Reconciliation Beginning fur Plus: CO&DS Bond int Refunde Premiun Less: Principa Interest Dues ar	ounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Sen of activity in fund 210, Debt Service: and balance as provided in prior school year withheld serest (revenue on withheld MVLR) and bond proceeds an on refunded bonds Il payments expenditure and fees (fees on bond interest above)	381,860.00	192,679.17 3,371,965.19 920.17 77,038.39 192,679.17 3,371,965.19 920.17 - - - 3,067,000.00 381,860.00
3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9200/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refur agent. Reconciliation Beginning fur Plus: CO&DS Bond int Refunde Premiur Less: Principa Interest Dues ar Paymen	ounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Son of activity in fund 210, Debt Service: and balance as provided in prior school year withheld serest (revenue on withheld MVLR) and bond proceeds on on refunded bonds I payments expenditure and fees (fees on bond interest above) ats to refunded bonds escrow agent	381,860.00	3,371,965.19 920.17 77,038.39 192,679.17 3,371,965.19 920.17 - - 3,067,000.00
To record amprovided 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 refuragent. Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde Premium Less: Principa Interest Dues ar Paymen Dues ar Paymen Dues ar	ounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Sen of activity in fund 210, Debt Service: and balance as provided in prior school year withheld serest (revenue on withheld MVLR) and bond proceeds an on refunded bonds Il payments expenditure and fees (fees on bond interest above)	381,860.00	192,679.17 3,371,965.19 920.17 77,038.39 192,679.17 3,371,965.19 920.17 - - - 3,067,000.00 381,860.00
3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9200/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refur agent. Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde Premium Less: Principa Interest Dues ar Paymen Dues ar	ounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted 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 sterest (revenue on withheld MVLR) and bond proceeds on on refunded bonds I payments expenditure and fees (fees on bond interest above) ats to refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees) at on refunded bonds	381,860.00	192,679.17 3,371,965.19 920.17 77,038.39 192,679.17 3,371,965.19 920.17 - - - 3,067,000.00 381,860.00

	Osceola County School District		
Entries resul	lting from bond issuance and refunding:	<u>Debit</u>	Credi
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	<u>Description</u>		
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 2016-2017 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	<u>Description</u>		
9299/790 9200/730	Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	1,146,942.50 2,574.56	
9200/730	Dues and Fees (Issuance costs - underwriter's discounty Dues and Fees (Issuance costs - bond finance/admin charges)	2,982.84	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		986,000.00
3792 2210	Premium on Sale of Refunding Bonds		149,507.79
	Accrued Interest Payable (Sinking Fund Accruals) A to refund callable portion of Series 2006-A due from 1/1/2018		16,992.11
through 1/1/2	•		
•	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2008-A due from 1/1/2018		
hrough 1/1/2	026		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210 No accrued in	Accrued Interest Payable nterest for the 2016-2017 fiscal year		-
NO accided ii	itelest for the 2010-2017 fiscal year		
Year-end ent	tries:	<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	1,200,158.45	
1220	Due from Other Agencies	22,589.26	
9200/730 9200/710	Dues and Fees (Administrative expense) Interest	1,903.98	
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		1,200,158.45
3325	Interest on Undistributed CO&DS		24,493.24
			24,400.24
	O&DS disbursements, investment earnings, and treasury fees.		24,400.24
To record CC		16,017.63	24,430.2-
To record CC 2632 3321	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	16,017.63	· -
To record CC 2632 3321 3325	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	16,017.63	16,017.63
To record CC 2632 3321 3325 To 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	16,017.63	· -
To record CC 2632 3321 3325 To 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 eneral Fund	16,017.63	· -
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		· -
To record CC 2632 3321 3325 To 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	16,017.63 37,529.10	· -
To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year		- 16,017.63
To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year		- 16,017.63
To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year		- 16,017.63
To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De 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 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.	37,529.10	- 16,017.63
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 Account # 9200/710	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	37,529.10	- 16,017.63
To record CC 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	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	37,529.10 1,034,000.00 255,285.00	- 16,017.63
To record 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 2200/730	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	37,529.10	- 16,017.63
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	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and teneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Discounts 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	37,529.10 1,034,000.00 255,285.00	- 16,017.63
To record CC 2632 3321 3325 To 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	D&DS disbursements, investment 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 counts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. etat Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	37,529.10 1,034,000.00 255,285.00	37,529.10
To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am or record am Pund 210 De Account # 3200/710 3200/720 3200/720 3200/730 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 counts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	37,529.10 1,034,000.00 255,285.00	37,529.10 - 1,264,252.45
To record CC 2632 3321 3325 To 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 11114 3322 33326	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 Dounts 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	37,529.10 1,034,000.00 255,285.00	16,017.63 37,529.10 - 1,264,252.45 345.00
To record CC 2632 3321 3325 To 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 11114 33322 3326 11XX	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as a 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	37,529.10 1,034,000.00 255,285.00	37,529.10 - 1,264,252.45
To record CC 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 9200/730 9200/761 2210 11114 3322 3326 111XX To record det earnings, rela	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 Diounts 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 atted fees, reversal of accrued interest, and transfer of prior year	37,529.10 1,034,000.00 255,285.00	16,017.63 37,529.10 - 1,264,252.45 345.00
To record 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 11114 3322 3326 11XX To record det parnings, rela advance refui	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 Dounts 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	37,529.10 1,034,000.00 255,285.00	16,017.63 37,529.10 - 1,264,252.45 345.00
To record CC 2632 3321 3325 To 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 det earnings, rela advance refui	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 Diounts 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 atted fees, reversal of accrued interest, and transfer of prior year	37,529.10 1,034,000.00 255,285.00	16,017.63 37,529.10 - 1,264,252.45 345.00
To record 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 2200/730 2200/761 2210 1114 3322 3326 111XX To record det earnings, rela addyance refui	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 Diounts 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 atted fees, reversal of accrued interest, and transfer of prior year	37,529.10 1,034,000.00 255,285.00	16,017.63 37,529.10 - 1,264,252.45 345.00
To record CC 2632 3321 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 111XX To record det earnings, rela advance refur	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 Distributed Town 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 Earnings Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest, and transfer of prior year and transfer of prior year and transfer of prior year and payable to payments of refunded bonds escrow On of activity in fund 210, Debt Service:	37,529.10 1,034,000.00 255,285.00	16,017.63 37,529.10 37,529.10 1,264,252.45 345.00 25,086.38
To record CC 2632 3321 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 111XX To record det earnings, rela advance refur	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and period Revenues - Unavailable, CO&DS Withheld for Administration CO&DS Withheld for Administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment and period Reversal of accrued interest, and transfer of prior year and inding cash with fiscal agent to payments of refunded bonds escrow	37,529.10 1,034,000.00 255,285.00	16,017.63 37,529.10 - 1,264,252.45 345.00
To record CC 2632 3321 3325 To 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 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refur agent. Reconciliatic 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 Description Professional and Technical Services CO&DS Withheld for Administration Dounts 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 CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal Payable Cash with Fiscal Payable Cash with Fiscal Payable Cash Withheld for Gebt Service, investment and Description Redemption of Principal Interest Payable Cash with Fiscal Agent to payments of refunded bonds escrow Description Redemption Principal Interest Payable Cash Withheld Interest Payable Cash Withheld For SBE/COBI Bonds SBA Sinking Fund Payable Cash Withheld For SBE/COBI Bonds SBA Sinking Fund Payable Cash Withheld For SBE/COBI Bonds SBA Sinking Fund Payable Cash Withheld For SBE/COBI Bonds SBA Sinking Fund Payable Cash Withheld For SBE/COBI Bonds SBA Sinking Fund Payable Cash Withheld For SBE/COBI Bonds SBA Sinking Fund Payable Cash Withheld For	37,529.10 1,034,000.00 255,285.00	16,017.63 37,529.10 37,529.10 1,264,252.45 345.00 25,086.38
To record CC 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 11114 33322 3326 11XX To record det earnings, rela advance refuragent. Reconciliatic Beginning fur Plus: CO&DS Bond int	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 Diounts 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 of 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 Denoted activity in fund 210, Debt Service: Withheld Deferred Revenues - Unavailable - Prior Year Withheld Deferred Revenues - Unavailable - Prior Year Withheld Deferred Revenues - Unavailable - Prior Year Professional and Technical 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 SBA Sinking Fund Earnings Cash Description Descriptio	37,529.10 1,034,000.00 255,285.00	1,264,252.45 345.00 25,086.38 128,419.12 1,264,252.45 345.00
To record CC 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 9200/730 9200/761 2210 1114 3322 3326 111XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde	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 Diounts 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 of service payments, MVLR withheld for debt service, investment atted 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: withheld Deferred Revenues - Unavailable - Prior Year Deferred Revenues - Unavailable, CO&DS	37,529.10 1,034,000.00 255,285.00	16,017.63 37,529.10 37,529.10 1,264,252.45 345.00 25,086.38 128,419.12 1,264,252.45 345.00 986,000.00
To record CC 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 9200/730 9200/761 2210 1114 3322 3326 111XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde	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 Diounts 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 of 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 Denoted activity in fund 210, Debt Service: Withheld Deferred Revenues - Unavailable - Prior Year Withheld Deferred Revenues - Unavailable - Prior Year Withheld Deferred Revenues - Unavailable - Prior Year Professional and Technical 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 SBA Sinking Fund Earnings Cash Description Descriptio	37,529.10 1,034,000.00 255,285.00	1,264,252.45 345.00 25,086.38 128,419.12 1,264,252.45 345.00
To record CC 2632 3321 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 111XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde Premiun Less:	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 Diounts 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 of service payments, MVLR withheld for debt service, investment atted 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: withheld Deferred Revenues - Unavailable - Prior Year Deferred Revenues - Unavailable, CO&DS	37,529.10 1,034,000.00 255,285.00	16,017.63 37,529.10 37,529.10 1,264,252.45 345.00 25,086.38 128,419.12 1,264,252.45 345.00 986,000.00
To record CC 2632 3321 3325 To 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 refunde earnings, rela and vance refunde earnings, rela and va	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 Dounts 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 Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBE/COBI Bonds Description SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBE/COBI Bonds Description S	37,529.10 1,034,000.00 255,285.00	1,264,252.45 345.00 25,086.38 128,419.12 1,264,252.45 345.00 986,000.00 149,507.79 1,034,000.00 255,285.00
To record CC 2632 3321 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 11114 3322 3326 11XX 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 - 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 Dounts 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 Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBE/COBI Bonds Description SBE/COBI Bonds Description SBE/COBI Bo	37,529.10 1,034,000.00 255,285.00	1,264,252.45 345.00 25,086.38 128,419.12 1,264,252.45 345.00 986,000.00 149,507.79 1,034,000.00 255,285.00 398.83
To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in Al Fund 210 De Account # 20200/710 20200/730 20200/761 2210 11114 3322 3326 11XX To record det parnings, rela advance refur advance refur agent. Reconciliation Beginning fur Plus: CO&DS Bond int Refunde Premium Less: Principa Interest Dues an Paymen	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 Description Professional mover of activity in fund 210, Debt Service; and balance as provided in prior school year withheld Description Professional and Technical Services CO&DS Withheld for Administration fees as ricle 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 Or service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Denote activity in fund 210, Debt Service: The defence of the payments of refunded bonds escrow Denote activity in fund 210, Debt Service: The defence of the payments of the payment of the	37,529.10 1,034,000.00 255,285.00	128,419.12 1,264,252.45 345.00 25,086.38 1,146,942.50
To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in Al Fund 210 De Account # 2000/710 9200/710 9200/730 9200/761 2210 1114 33322 3326 111XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde Premiun Less: Principa Interest Dues an Paymen Dues an	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 Dounts 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 Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBE/COBI Bonds Description SBE/COBI Bonds Description SBE/COBI Bo	37,529.10 1,034,000.00 255,285.00	1,264,252.45 345.00 25,086.38 128,419.12 1,264,252.45 345.00 986,000.00 149,507.79 1,034,000.00 255,285.00 398.83

School District Annual Financial Report CO&DS Entries For Fiscal Year 2016-2017 Palm Beach 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 #	<u>Description</u>		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discounty Dues and Fees (Issuance costs - bond finance/admin charges)	- -	
9299/891	Discounts on Sale of Bonds	_	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2016-2017 fiscal year.		
Fund 210 De	ebt 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		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		_
	A to refund callable portion of Series 2006-A due from 1/1/2018		
through 1/1/2	•		
Ū	ebt Service Advance Bond Refunding		
Account # 1114	<u>Description</u> 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)		-
	A to refund callable portion of Series 2008-A due from 1/1/2018		
through 1/1/2			
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2016-2017 fiscal year		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	ipital Projects, CO&DS		
Account #	Description		
11XX	Cash	4,684,774.16	
1220	Due from Other Agencies	69,234.04	
9200/730	Dues and Fees (Administrative expense)	5,835.52	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		4,684,774.16
			75,069.56
In record (:(1XLIS dishilisements investment earnings and treasury tees		
To record CC	D&DS disbursements, investment earnings, and treasury fees.		
	Deferred Revenues - Unavailable - Prior Year	49,380.48	
2632 3321	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	49,380.48	
2632 3321 3325	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	49,380.48	- 49,380.48
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	49,380.48	- 49,380.48
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	49,380.48	- 49,380.48
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 Description	49,380.48	- 49,380.48
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 Description Professional and Technical Services	49,380.48 115,023.27	
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		49,380.48 115,023.27
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 rounts withheld from MVLR for actual administration fees as		
2632 3321 3325 To record PY Fund 100 Go Account # 7200/310 3323 To 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 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.		
2632 3321 3325 To record PY Fund 100 Go Account # 7200/310 3323 To 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		
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To 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 nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Let Service, SBE/COBI Bonds Description	115,023.27	
2632 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 - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Commercial Fund Description Professional and Technical Services CO&DS Withheld for Administration COMPON MINIMARY FOR actual administration fees as criticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal	115,023.27 2,317,000.00	
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided 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 Description Professional and Technical Services CO&DS Withheld for Administration Discounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest	2,317,000.00 609,915.00	
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730	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 Diounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	115,023.27 2,317,000.00	
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761	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 Diounts 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	2,317,000.00 609,915.00	
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210	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 Diounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	2,317,000.00 609,915.00	
2632 3321 3325 To record PY Fund 100 Go Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114	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 Distribution 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	2,317,000.00 609,915.00	
2632 3321 3325 To record PY Fund 100 Go Account # 7200/310 3323 To record am provided in A Fund 210 Do Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322	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 Dounts withheld from MVLR for actual administration fees as Article 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	2,317,000.00 609,915.00	115,023.27
2632 3321 3325 To record PY Fund 100 Go Account # 7200/310 3323 To record am provided in A Fund 210 Do Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326	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 Dounts withheld from MVLR for actual administration fees as Article 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	2,317,000.00 609,915.00	115,023.27 115,023.27 2,868,420.57
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 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 Description Professional and Technical Services CO&DS Withheld for Administration Distributed 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 Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption Onto Principal Interest SBA Sinking Fund Earnings Cash Description Redemption Onto Principal Interest SBA Sinking Fund Earnings Cash Description Redemption Onto Principal Interest SBA Sinking Fund Earnings Cash Description Redemption Onto Principal Interest SBA Sinking Fund Earnings Cash Description Redemption Onto Principal Interest SBA Sinking Fund Earnings Cash Description Redemption Onto Principal Interest SBA Sinking Fund Earnings Cash Description Redemption Onto Principal Interest SBA Sinking Principal Interest SBA Sinking Principal Interest SBA Sinking Principal Int	2,317,000.00 609,915.00	115,023.27 115,023.27 2,868,420.57 782.76
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 92210 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 Description Professional and Technical Services CO&DS Withheld for Administration Dounts 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	2,317,000.00 609,915.00	115,023.27 115,023.27 2,868,420.57 782.76
2632 3321 3325 To 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 33322 3326 11XX To record de earnings, rela advance refu	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 Distributed 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 Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption Onto Principal Interest SBA Sinking Fund Earnings Cash Description Redemption Onto Principal Interest SBA Sinking Fund Earnings Cash Description Redemption Onto Principal Interest SBA Sinking Fund Earnings Cash Description Redemption Onto Principal Interest SBA Sinking Fund Earnings Cash Description Redemption Onto Principal Interest SBA Sinking Fund Earnings Cash Description Redemption Onto Principal Interest SBA Sinking Fund Earnings Cash Description Redemption Onto Principal Interest SBA Sinking Principal Interest SBA Sinking Principal Interest SBA Sinking Principal Int	2,317,000.00 609,915.00	115,023.27 115,023.27 2,868,420.57 782.76
2632 3321 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 11114 3322 3326 11XX To record de earnings, rela advance refu	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 Dounts 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	2,317,000.00 609,915.00	115,023.27 115,023.27 2,868,420.57 782.76
2632 3321 3325 To 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 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 Description Professional and Technical Services CO&DS Withheld for Administration Dounts 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	115,023.27 2,317,000.00 609,915.00	115,023.27 115,023.27 2,868,420.57 782.76
2632 3321 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 111XX To record de earnings, rela advance refu agent. Reconciliation	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 Description Description Description Description Description Description Description Redemption of Principal Description	115,023.27 2,317,000.00 609,915.00	115,023.27 115,023.27 2,868,420.57 782.76
2632 3321 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 111XX To record de earnings, rela advance refu agent. Reconciliation	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 Distributed from MVLR for actual administration fees as Pricle 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 Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Service Agents CO&DS Withheld For SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption Redemptio	115,023.27 2,317,000.00 609,915.00	115,023.27 115,023.27 2,868,420.57 782.76 58,616.57
2632 3321 3325 To record PY Fund 100 Go Account # 7200/310 3323 To record am provided in A Fund 210 Do Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fun Plus:	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 Distributed from MVLR for actual administration fees as Pricle 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 Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Service Agents CO&DS Withheld For SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption Redemptio	115,023.27 2,317,000.00 609,915.00	115,023.27 115,023.27 2,868,420.57 782.76 58,616.57
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 9200/730 9200/761 2210 11114 33322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in	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 Diounts 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 Den of activity in fund 210, Debt Service: In the service on withheld MVLR)	115,023.27 2,317,000.00 609,915.00	115,023.27 2,868,420.57 782.76 58,616.57
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 9200/730 9200/761 2210 1114 33322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde	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 Diounts 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 Of Service Payments, MVLR withheld for debt service, investment atted 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: In the defendance of the Payments of refunded bonds escrow On of activity in fund 210, Debt Service: In the defendance of the Payments of the Paymen	115,023.27 2,317,000.00 609,915.00	115,023.27 2,868,420.57 782.76 58,616.57 306,827.91 2,868,420.57
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 9200/730 9200/761 2210 1114 33322 33326 11XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur	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 Diounts 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 Den of activity in fund 210, Debt Service: In the service on withheld MVLR)	115,023.27 2,317,000.00 609,915.00	115,023.27 2,868,420.57 782.76 58,616.57 306,827.91 2,868,420.57
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 9200/761 2210 1114 3322 3326 111XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur Less:	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 Description Description Professional and Technical Services CO&DS Withheld for Administration fees as Pricticle 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 Of SBA Sinking Fund Earnings Cash Description Fund Earning Cash Desc	115,023.27 2,317,000.00 609,915.00	115,023.27 - 2,868,420.57 782.76 58,616.57 306,827.91 2,868,420.57 782.76
2632 3321 3325 To record PY Fund 100 Get Account # 7200/310 3323 To record am provided in A Fund 210 Det Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa	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 Discounts 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 CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Farnings Cash Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Actual Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow Description Redemption of Principal Interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow Description Redemption of Principal Interest Re	115,023.27 2,317,000.00 609,915.00	306,827.91 2,868,420.57 782.76 58,616.57
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 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fun 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 Description Professional and Technical Services CO&DS Withheld for Administration Diounts 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 atted 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: In displayments withheld models and payments on refunded bonds In payments Expenditure	115,023.27 2,317,000.00 609,915.00	115,023.27 2,868,420.57 782.76 58,616.57 306,827.91 2,868,420.57 782.76 - - 2,317,000.00 609,915.00
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues an	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 Dounts 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 Earnings Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Description Redemption fees Description Description fees Description Description fees Description fees Description fees Description Descr	115,023.27 2,317,000.00 609,915.00	306,827.91 2,868,420.57 782.76 58,616.57
2632 3321 3325 To record PY Fund 100 Get Account # 7200/310 3323 To record arr provided in A Fund 210 Det Account # 2000/710 9200/730 9200/761 2210 11114 33322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunda Premiur Less: Principa Interest Dues ar Paymer	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 Diounts 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 atted 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: In displayments withheld models and payments on refunded bonds In payments Expenditure	115,023.27 2,317,000.00 609,915.00	115,023.27 2,868,420.57 782.76 58,616.57 306,827.91 2,868,420.57 782.76 - - 2,317,000.00 609,915.00
2632 3321 3325 To record PY Fund 100 Get Account # 7200/310 3323 To record amprovided in A Fund 210 Det Account # 9200/710 9200/730 9200/761 2210 1114 33322 33326 11XX To record de earnings, related advance refue	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 atted 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: In withheld Interest (revenue on withheld MVLR) and balance as provided in prior school year In withheld Interest (revenue on withheld MVLR) and bond proceeds In on refunded bonds In payments expenditure Interest (fees on bond interest above) Interest (fees on b	115,023.27 2,317,000.00 609,915.00	115,023.27 2,868,420.57 782.76 58,616.57 306,827.91 2,868,420.57 782.76 - 2,317,000.00 609,915.00

	Pasco County School District		
Entries resul	lting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	<u>Description</u>		
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 2016-2017 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		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A	A to refund callable portion of Series 2006-A due from 1/1/2018		
through 1/1/2	028		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	3,830,656.39	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	8,592.21	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	9,250.35	
9299/692 3715	Sale of Refunding Bonds	-	3,288,000.00
3792	Premium on Sale of Refunding Bonds		501,636.25
2210	Accrued Interest Payable (Sinking Fund Accruals)		58,862.70
	A to refund callable portion of Series 2008-A due from 1/1/2018		
through 1/1/2	026		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2016-2017 fiscal year		
Year-end ent	ries:	<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	1,130,901.54	
1220	Due from Other Agencies	26,167.37	
9200/730	Dues and Fees (Administrative expense)	2,205.57	
9200/710 2632	Interest Deferred Revenues - Unavailable		
2032 3321	CO&DS Distributed		1,130,901.54
3325	Interest on Undistributed CO&DS		28,372.94
To record CC	0&DS disbursements, investment earnings, and treasury fees.		
0000	D (1D	40.000.04	
2632 3321	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	18,969.91	_
3325	Interest on Undistributed CO&DS		18,969.91
	Deferred Revenues - Unavailable, CO&DS disbursements, and		18,969.91
To record PY	Deferred Revenues - Unavailable, CO&DS disbursements, and		18,969.91
To record PY Fund 100 Ge	Deferred Revenues - Unavailable, CO&DS disbursements, and		18,969.91
To record PY Fund 100 Ge Account #	Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund	43,473.66	18,969.91
To record PY Fund 100 Ge Account # 7200/310 3323	Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	43,473.66	18,969.91 43,473.66
To record PY Fund 100 Ge Account # 7200/310 3323 To record am	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	43,473.66	
To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Deferred Revenues - Unavailable, CO&DS disbursements, and Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	43,473.66	
To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A	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	43,473.66	
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 Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Publication Service, SBE/COBI Bonds Description	7	
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 Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Post Service, SBE/COBI Bonds Description Redemption of Principal	1,321,000.00	
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 disbursements, and seneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts 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	1,321,000.00 435,500.00	
To 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 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. Set Service. SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	1,321,000.00	
To 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 seneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts 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	1,321,000.00 435,500.00	
To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in Al Fund 210 De Account # 9200/710 9200/730 9200/761 2210	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. Let Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	1,321,000.00 435,500.00	
Fund 100 Ge Account # 7200/310 3323 To record am provided in Al Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322	Deferred Revenues - Unavailable, CO&DS disbursements, and Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Pot Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	1,321,000.00 435,500.00	43,473.66 - 1,723,868.80
To 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 Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Pot Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	1,321,000.00 435,500.00	43,473.66 43,473.66 - 1,723,868.80 470.42
To 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 Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Out Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	1,321,000.00 435,500.00	43,473.66 - 1,723,868.80
To 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 det	Deferred Revenues - Unavailable, CO&DS disbursements, and seneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ricide XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment	1,321,000.00 435,500.00	43,473.66 43,473.66 1,723,868.80 470.42
To 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 det earnings, rela	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 ricle XII, Section 9, Subsection (d) of the Florida Constitution. Outs Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment and ted fees, reversal of accrued interest, and transfer of prior year	1,321,000.00 435,500.00	43,473.66 43,473.66 1,723,868.80 470.42
To 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 det earnings, rela advance refui	Deferred Revenues - Unavailable, CO&DS disbursements, and seneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ricide XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment	1,321,000.00 435,500.00	43,473.66 43,473.66 1,723,868.80 470.42
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 111XX To record det earnings, rela advance refui	Deferred Revenues - Unavailable, CO&DS disbursements, and operal Fund Description Professional and Technical Services	1,321,000.00 435,500.00	43,473.66 43,473.66 - 1,723,868.80 470.42
To 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 33326 11XX To record det earnings, rela advance refur agent. Reconciliation	Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services	1,321,000.00 435,500.00	- 1,723,868.80 470.42 32,704.61
To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in Al Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 111XX To record det earnings, rela advance refui agent. Reconciliatic Beginning fun	Deferred Revenues - Unavailable, CO&DS disbursements, and operal Fund Description Professional and Technical Services	1,321,000.00 435,500.00	43,473.66 43,473.66 1,723,868.80 470.42
To 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 refur agent. Reconciliatic Beginning fur Plus:	Deferred Revenues - Unavailable, CO&DS disbursements, and serial Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ricide XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA 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	1,321,000.00 435,500.00	43,473.66 1,723,868.80 470.42 32,704.61
To 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 det earnings, rela advance refuragent. Reconciliation Beginning fur Plus: CO&DS	Deferred Revenues - Unavailable, CO&DS disbursements, and seneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ricide XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted 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	1,321,000.00 435,500.00	43,473.66 1,723,868.80 470.42 32,704.61 218,828.07 1,723,868.80
To 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 det earnings, rela advance refur agent. Reconciliatic Beginning fur Plus: CO&DS Bond int	Deferred Revenues - Unavailable, CO&DS disbursements, and sheral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment and 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: withheld terest (revenue on withheld MVLR)	1,321,000.00 435,500.00	43,473.66 - 1,723,868.80 470.42 32,704.61 218,828.07 1,723,868.80 470.42
To 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 33322 3326 11XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde	Deferred Revenues - Unavailable, CO&DS disbursements, and seneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ricide XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted 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	1,321,000.00 435,500.00	43,473.66 - 1,723,868.80 470.42 32,704.61 218,828.07 1,723,868.80
To 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 det earnings, rela advance refur agent. Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde	Deferred Revenues - Unavailable, CO&DS disbursements, and sheral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year and 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 lerest (revenue on withheld MVLR) and bond proceeds	1,321,000.00 435,500.00	43,473.66 1,723,868.80 470.42 32,704.61 218,828.07 1,723,868.80 470.42 3,288,000.00
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 11XX To record det earnings, rela advance refurated advance	Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services	1,321,000.00 435,500.00	218,828.07 1,723,868.80 470.42 32,704.61 218,828.07 1,723,868.80 470.42 3,288,000.00 501,636.25 1,321,000.00
To 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 refur agent. Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde Premiun Less: Principa Interest	Deferred Revenues - Unavailable, CO&DS disbursements, and serial Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ricide XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted 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) and bond proceeds on on refunded bonds Il payments expenditure	1,321,000.00 435,500.00	218,828.07 1,723,868.80 470.42 32,704.61 218,828.07 1,723,868.80 470.42 3,288,000.00 501,636.25 1,321,000.00 435,500.00
To 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 11114 3322 3326 11XX 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 disbursements, and sheral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ricide XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Sen of activity in fund 210, Debt Service: and balance as provided in prior school year withheld serest (revenue on withheld MVLR) and bond proceeds on on refunded bonds Il payments expenditure and fees (fees on bond interest above)	1,321,000.00 435,500.00	218,828.07 1,723,868.80 470.42 32,704.61 218,828.07 1,723,868.80 470.42 3,288,000.00 501,636.25 1,321,000.00
To 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 11114 3322 3326 11XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde Premiun Less: Principa Interest Dues an Paymen	Deferred Revenues - Unavailable, CO&DS disbursements, and sheral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Set of activity in fund 210, Debt Service: and balance as provided in prior school year withheld serest (revenue on withheld MVLR) and bond proceeds an on refunded bonds I payments expenditure and fees (fees on bond interest above) ats to refunded bonds escrow agent	1,321,000.00 435,500.00	218,828.07 1,723,868.80 470.42 32,704.61 218,828.07 1,723,868.80 470.42 3,288,000.00 501,636.25 1,321,000.00 435,500.00 543.83
To 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 33322 3326 11XX To record det earnings, rela advance refur agent. Reconciliation Resident Plus: CO&DS Bond int Refunde Premiun Less: Principa Interest Dues an Paymen Dues an	Deferred Revenues - Unavailable, CO&DS disbursements, and sheral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ricide XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Sen of activity in fund 210, Debt Service: and balance as provided in prior school year withheld serest (revenue on withheld MVLR) and bond proceeds on on refunded bonds Il payments expenditure and fees (fees on bond interest above)	1,321,000.00 435,500.00	218,828.07 1,723,868.80 470.42 32,704.61 218,828.07 1,723,868.80 470.42 3,288,000.00 501,636.25 1,321,000.00 435,500.00

School District Annual Financial Report CO&DS Entries For Fiscal Year 2016-2017 Pinellas County School District

	Pinellas County School District		
	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
Fund 310 Ca	apital 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 2016-2017 fiscal year.		
	ebt 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		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2006-A due from 1/1/2018		
through 1/1/2			
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
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	-	_
3715 3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2008-A due from 1/1/2018		
through 1/1/2	·		
•	ebt Service, SBE/COBI Bonds		
	-		
Account # 11XX	<u>Description</u> Cash	-	
2210	Accrued Interest Payable	•	_
	nterest for the 2016-2017 fiscal year		
	·		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	514,579.85	
1220	Due from Other Agencies	50,441.25	
9200/730	Dues and Fees (Administrative expense)	4,251.53	
9200/710	Interest		
2632 3321	Deferred Revenues - Unavailable CO&DS Distributed		- E14 E70 9E
3321 3325	Interest on Undistributed CO&DS		514,579.85 54,692.78
	D&DS disbursements, investment earnings, and treasury fees.		34,092.70
	and a coccur, invocation, can image, and a coccur, recor		
2632	Deferred Revenues - Unavailable - Prior Year	36,277.03	
3321	CO&DS Distributed		-
3325 To record BV	Interest on Undistributed CO&DS		36,277.03
	Deferred Revenues - Unavailable, CO&DS disbursements, and		
Fund 100 Ge	eneral Fund		
Account #	<u>Description</u>		
7200/310	Professional and Technical Services	83,801.51	
3323	CO&DS Withheld for Administration		83,801.51
	nounts withheld from MVLR for actual administration fees as		
provided in A	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
9200/710	Redemption of Principal	4,589,000.00	
9200/720	Interest	513,910.00	
9200/730	SBA Sinking Fund Administration Fees	1,573.68	
9200/761	Payments to Refunding Bond Escrow	-	
2210 1114	Accrued Interest Payable Cash with Fiscal/Service Agents	-	_
3322	CO&DS Withheld for SBE/COBI Bonds		4,988,385.64
3326	SBA Sinking Fund Earnings	-	1,361.27
11XX	Cash		114,736.77
	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		
agent.			
Doconoili-ii	on of activity in fund 240. Daht Carries.		
	on of activity in fund 210, Debt Service:		
	nd balance as provided in prior school year		259,016.85
Plus:	withhold		4 000 005 01
	withheld terest (revenue on withheld MV/I P)		4,988,385.64
pong in	terest (revenue on withheld MVLR) ed bond proceeds		1,361.27
	ea bona proceeas m on refunded bonds		-
Refunde	ii on rotuliudu pulius		-
Refunde Premiur			4,589,000.00
Refunde Premiur Less:	al payments		, ,
Refunde Premiur Less: Principa	al payments expenditure		513,910.00
Refunde Premiur Less: Principa Interest			513,910.00 1,573.68
Refunde Premiur Less: Principa Interest Dues ar	expenditure		
Refunde Premiur Less: Principa Interest Dues ar Paymer Dues ar	expenditure nd fees (fees on bond interest above) nts to refunded bonds escrow agent nd fees on refunded bonds (admin and underwriter fees)		
Refunde Premiur Less: Principa Interest Dues ar Paymer Dues ar	expenditure and fees (fees on bond interest above) ats to refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees) at on refunded bonds	_	

Polk County School District

Entries resu	lting from bond issuance and refunding:	<u>Debit</u>	Credit
	apital 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 mon	ey bond issues for the 2016-2017 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	651,350.14	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	1,462.22	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	1,694.11 -	
3715	Sale of Refunding Bonds		560,000.00
3792	Premium on Sale of Refunding Bonds		84,885.38
2210	Accrued Interest Payable (Sinking Fund Accruals)		9,621.09
	A to refund callable portion of Series 2006-A due from 1/1/2018		
through 1/1/2	2028		
	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
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)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210 Series 2017-	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017 through 1/1/2	A to refund callable portion of Series 2008-A due from 1/1/2018		
•			
	ebt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash		
2210	Casn Accrued Interest Payable	-	_
	nterest for the 2016-2017 fiscal year		
	· ·		
Year-end en		<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	<u>Description</u>	0.450.005.00	
11XX	Cash	2,159,635.22	
1220	Due from Other Agencies	32 550 35	
	Due from Other Agencies Dues and Fees (Administrative expense)	32,559.35 2.744.33	
9200/730	Due from Other Agencies Dues and Fees (Administrative expense) Interest	32,559.35 2,744.33	
9200/730 9200/710 2632	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable	,	
9200/730 9200/710 2632 3321	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed	,	2,159,635.22 25,202.69
9200/730 9200/710 2632 3321 3325	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS	,	- 2,159,635.22 35,303.68
9200/730 9200/710 2632 3321 3325	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed	,	
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 D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	,	
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 D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	2,744.33	35,303.68
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 D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	2,744.33	
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	2,744.33	35,303.68
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	2,744.33	35,303.68
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 eneral Fund Description	2,744.33 23,313.57	35,303.68
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	2,744.33	35,303.68
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 arm	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	2,744.33 23,313.57	35,303.68 - 23,313.57
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 arm	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	2,744.33 23,313.57	35,303.68 - 23,313.57
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 arr 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 eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	2,744.33 23,313.57	35,303.68 - 23,313.57
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 amprovided in A Fund 210 De 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 Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration COMUNICATION MOUNTS WITH Administration fees as a stricted XII, Section 9, Subsection (d) of the Florida Constitution. Description Description Description Description Description	2,744.33 23,313.57	35,303.68 - 23,313.57
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 arr 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 D&DS disbursements, investment 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 uticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal	2,744.33 23,313.57 54,093.09	35,303.68 - 23,313.57
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 amprovided 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, 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 urticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest	2,744.33 23,313.57 54,093.09 1,116,000.00 304,165.00	35,303.68 - 23,313.57
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Gr Account # 7200/310 3323 To record amprovided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730	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, CO&DS disbursements, and peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	2,744.33 23,313.57 54,093.09	35,303.68 - 23,313.57
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ga Account # 7200/310 3323 To record arr provided in A Fund 210 Da Account # 9200/710 9200/720 9200/730 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 eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest	2,744.33 23,313.57 54,093.09 1,116,000.00 304,165.00	35,303.68 - 23,313.57
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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 arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322	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 Dounts withheld from MVLR for actual administration fees as article 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	2,744.33 23,313.57 54,093.09 1,116,000.00 304,165.00	35,303.68 - 23,313.57 54,093.09 - 1,392,477.69
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 arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326	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 Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	2,744.33 23,313.57 54,093.09 1,116,000.00 304,165.00	35,303.68 - 23,313.57 54,093.09 1,392,477.69 379.99
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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 arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record 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, CO&DS disbursements, and Interest on Undistributed CO&DS Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	2,744.33 23,313.57 54,093.09 1,116,000.00 304,165.00	35,303.68 - 23,313.57 54,093.09 1,392,477.69 379.99
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 arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela	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 Dounts withheld from MVLR for actual administration fees as Article 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	2,744.33 23,313.57 54,093.09 1,116,000.00 304,165.00	35,303.68 - 23,313.57 54,093.09 1,392,477.69 379.99
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 arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu	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 urticle 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	2,744.33 23,313.57 54,093.09 1,116,000.00 304,165.00	35,303.68 - 23,313.57 54,093.09 1,392,477.69 379.99
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 arr provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.	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 Dounts withheld from MVLR for actual administration fees as Article 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 Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal Agent To Principal Interest Payable Cash With Fiscal Principal I	2,744.33 23,313.57 54,093.09 1,116,000.00 304,165.00	35,303.68 - 23,313.57 54,093.09 1,392,477.69 379.99
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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 arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa	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 Inounts withheld from MVLR for actual administration fees as Uniticle 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 Interest SBA Sinking Fund Earnings Cash SBA Sinking Fund Earnings Cash SBA Sinking Fund Earnings Cash To service payments, MVLR withheld for debt service, investment atted 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: Indibalance as provided in prior school year Swithheld Iterest (revenue on withheld MVLR) Bed bond proceeds In on refunded bonds In payments	2,744.33 23,313.57 54,093.09 1,116,000.00 304,165.00	35,303.68 23,313.57 54,093.09 1,392,477.69
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 arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond in Refunded Premiur Less: Principa Interest	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 Description Professional and Technical Services CO&DS Withheld for Administration fees as unticle 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 bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow Description fund 210, Debt Service: and balance as provided in prior school year Swithheld terest (revenue on withheld MVLR) Bed bond proceeds Intered Texas Interest Payable Cash or refunded bonds Interest Payable Cash or refunded bonds Swithheld Description Descr	2,744.33 23,313.57 54,093.09 1,116,000.00 304,165.00	35,303.68
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Gc Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 33322 3326 11XX To record de earnings, rela advance refu agent. Reconciliative Beginning fur Plus: CO&DS Bond in Refundo Premiur Less: Principa Interest Dues ar Paymer	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 unticle 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 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) and bond proceeds an on refunded bonds all payments expenditure and fees (fees on bond interest above) and set (fees on bond interest above) and to refunded bonds escrow agent	2,744.33 23,313.57 54,093.09 1,116,000.00 304,165.00	35,303.68 23,313.57 23,313.57 54,093.09 1,392,477.69 379.99 27,746.60 1,392,477.69 379.99 560,000.00 84,885.38 1,116,000.00 304,165.00
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Gc Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu adv	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 Description Professional and Technical Services CO&DS Withheld for Administration Interest on Undistributed 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 SBA Sinking Fund Earnings Cash Description Cash with Fiscal agent to payments of refunded bonds escrow Interest of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow Interest (revenue on withheld MVLR) Interest (revenue on refunded bonds (admin and underwriter fees)	2,744.33 23,313.57 54,093.09 1,116,000.00 304,165.00	35,303.68 23,313.57 54,093.09 54,093.09 153,040.50 1,392,477.69 379.99 560,000.00 84,885.38 1,116,000.00 304,165.00 439.28
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Gc Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/761 2210 11114 3322 9200/761 2210 1114 3322 11XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues an Paymer 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 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 Incounts withheld from MVLR for actual administration fees as Inticle 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 bit 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 Interest (revenue on withheld MVLR) and balance as provided in prior school year Si withheld Interest (revenue on withheld MVLR) and balance as provided bonds All payments expenditure Interest (revenue on withheld MVLR) and bond proceeds Interest (revenue on withheld MVLR) and payments expenditure Interest (revenue on withheld bonds (admin and underwriter fees) Interest on refunded bonds (admin and underwriter fees)	2,744.33 23,313.57 54,093.09 1,116,000.00 304,165.00	35,303.68 23,313.57 54,093.09 54,093.09 1,392,477.69

Putnam County School District

	ting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	=	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mone	y bond issues for the 2016-2017 fiscal year.		
Fund 210 Do	bt Service Current Bond Refunding		
	<u> </u>		
Account #	<u>Description</u>		
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		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A	to refund callable portion of Series 2006-A due from 1/1/2018		
through 1/1/20	028		
Fund 210 Do	ht Sarvice Advance Band Refunding		
	bt Service Advance Bond Refunding		
Account #	<u>Description</u>	40= 000 ==	
1114	Cash with Fiscal/Service Agents	487,009.08	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	1,092.32	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	1,175.99	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		418,000.00
3792	Premium on Sale of Refunding Bonds		63,790.98
2210	Accrued Interest Payable (Sinking Fund Accruals)		7,486.41
	A to refund callable portion of Series 2008-A due from 1/1/2018		
through 1/1/20	026		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX 2210	Cash	=	
	Accrued Interest Payable		-
no accrued in	sterest for the 2016-2017 fiscal year		
Year-end ent	ries:	Debit	Credit
		<u> </u>	<u> </u>
Fund 360 Ca	pital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	340,929.21	
1220	Due from Other Agencies	4,522.98	
9200/730	Dues and Fees (Administrative expense)	381.23	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
	CO&DS Distributed		340,929.21
3321			
	Interest on Undistributed CO&DS		
3325	Interest on Undistributed CO&DS		
3325			
3325 To record CO	Interest on Undistributed CO&DS	3,331.73	
3325 To record CO 2632	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees.	3,331.73	
3325 To record CO 2632 3321	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	3,331.73	4,904.21 -
3325 To record CO 2632 3321 3325	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	3,331.73	4,904.21 -
3325 To record CO 2632 3321 3325 To record PY	Interest on Undistributed CO&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	3,331.73	4,904.21 -
3325 To record CO 2632 3321 3325 To record PY	Interest on Undistributed CO&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	3,331.73	4,904.21 -
3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge Account #	Interest on Undistributed CO&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	3,331.73	4,904.21 -
3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310	Interest on Undistributed CO&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	3,331.73 7,514.34	4,904.21 - 3,331.73
3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year		4,904.21 - 3,331.73
3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323	Interest on Undistributed CO&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		4,904.21 - 3,331.73
3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year		4,904.21 - 3,331.73
3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in Ar	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year		4,904.21 - 3,331.73
3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in Ai	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year		4,904.21 - 3,331.73
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 #	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	7,514.34	4,904.21 - 3,331.73
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 # 9200/710	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	7,514.34	4,904.21 - 3,331.73
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 # 9200/710 9200/720	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	7,514.34 110,000.00 45,147.50	4,904.21 - 3,331.73 7,514.34
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 # 9200/710 9200/730	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	7,514.34	4,904.21 - 3,331.73
3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge Account # 77200/310 3323 To record amprovided in Ar Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	7,514.34 110,000.00 45,147.50	4,904.21 - 3,331.73
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 # 9200/710 9200/720 9200/730 9200/761 2210	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	7,514.34 110,000.00 45,147.50	4,904.21 - 3,331.73
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 # 9200/710 9200/730 9200/730 9200/761 2210 1114	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	7,514.34 110,000.00 45,147.50	4,904.21 - 3,331.73 7,514.34
3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in Ai Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	7,514.34 110,000.00 45,147.50	4,904.21 - 3,331.73 7,514.34 - 152,512.45
3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in Ai Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	7,514.34 110,000.00 45,147.50	4,904.21 - 3,331.73 7,514.34 - 152,512.45 41.62
3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in Ai Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	7,514.34 110,000.00 45,147.50	4,904.21 - 3,331.73 7,514.34
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in Air Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	7,514.34 110,000.00 45,147.50	4,904.21 - 3,331.73 7,514.34 - 152,512.45 41.62
3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge Account # 77200/310 3323 To record amprovided in Ai Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record deb	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	7,514.34 110,000.00 45,147.50	4,904.21 - 3,331.73 7,514.34 - 152,512.45 41.62
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 # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record detearnings, rela	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	7,514.34 110,000.00 45,147.50	4,904.21 - 3,331.73 7,514.34 - 152,512.45 41.62
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 # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record detearnings, rela	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	7,514.34 110,000.00 45,147.50	4,904.21 - 3,331.73 7,514.34 - 152,512.45 41.62
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 # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record detearnings, relaadvance refur	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	7,514.34 110,000.00 45,147.50	4,904.21 - 3,331.73 7,514.34 - 152,512.45 41.62
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 # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record detearnings, relaadvance refur	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	7,514.34 110,000.00 45,147.50	4,904.21 - 3,331.73 7,514.34 - 152,512.45 41.62
3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge Account # 77200/310 3323 To record amprovided in Ar Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record debte earnings, related advance refure agent. Reconciliation	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	7,514.34 110,000.00 45,147.50	4,904.21 - 3,331.73 7,514.34 - 152,512.45 41.62 2,641.54
3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge Account # 77200/310 3323 To record amprovided in Ar Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record debte earnings, related advance refure agent. Reconciliation	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	7,514.34 110,000.00 45,147.50	4,904.21 - 3,331.73 7,514.34 - 152,512.45 41.62
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 # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record detearnings, rela advance refur advance refur agent. Reconciliatio Beginning fun	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	7,514.34 110,000.00 45,147.50	4,904.21 - 3,331.73 7,514.34 - 152,512.45 41.62 2,641.54
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 # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record detearnings, relaadvance refur agent. Reconciliatio Beginning fun Plus: CO&DS	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	7,514.34 110,000.00 45,147.50	4,904.21 - 3,331.73 7,514.34 - 152,512.45 41.62 2,641.54
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 # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record detearnings, relaadvance refuradvance refuragent. Reconciliation Beginning fun Plus: CO&DS Bond int	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	7,514.34 110,000.00 45,147.50	4,904.21 - 3,331.73 7,514.34 7,512.45 41.62 2,641.54 22,652.97 152,512.45
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 # 9200/710 9200/720 9200/730 9200/761 2210 11114 33322 3326 11XX To record detearnings, relaadvance refuragent. Reconciliation Beginning fun Plus: CO&DS Bond int Refunde	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	7,514.34 110,000.00 45,147.50	4,904.21 3,331.73 7,514.34 7,514.34 41.62 2,641.54 22,652.97 152,512.45 41.62 418,000.00
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 # 9200/710 9200/720 9200/730 9200/761 2210 11114 33322 3326 11XX To record detearnings, related advance refur agent. Reconciliation Beginning fun Plus: CO&DS Bond int Refunde Premium	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	7,514.34 110,000.00 45,147.50	4,904.21 3,331.73 7,514.34 7,514.34 152,512.45 41.62 2,641.54 22,652.97 152,512.45 41.62
3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge Account # 77200/310 3323 To record amprovided in Ar Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record debte earnings, related advance refur agent. Reconciliation Beginning fun Plus: CO&DS Bond int Refunde Premium Less:	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	7,514.34 110,000.00 45,147.50	4,904.21 3,331.73 7,514.34 7,514.34 152,512.45 41.62 2,641.54 22,652.97 152,512.45 41.62 418,000.00 63,790.98
3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in Ai Fund 210 De Account # 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 on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	7,514.34 110,000.00 45,147.50	4,904.21 - 3,331.73 7,514.34 7,514.34 7,514.34 41.62 2,641.54 22,652.97 152,512.45 41.62 418,000.00 63,790.98 110,000.00
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 # 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record delearnings, relaadvance refur agent. Reconciliatio Beginning fun Plus: CO&DS Bond int Refunde Premium Less: Principal Interest	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	7,514.34 110,000.00 45,147.50	4,904.21 3,331.73 7,514.34 7,514.34 152,512.45 41.62 2,641.54 22,652.97 152,512.45 41.62 418,000.00 63,790.98
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 # 9200/730 9200/730 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	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	7,514.34 110,000.00 45,147.50	4,904.21 - 3,331.73 7,514.34 7,514.34 152,512.45 41.62 2,641.54 22,652.97 152,512.45 41.62 418,000.00 63,790.98 110,000.00 45,147.50
3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge Account # 77200/310 3323 To record amprovided in Ar Fund 210 De Account # 9200/720 9200/730 9200/761 2210 11114 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	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	7,514.34 110,000.00 45,147.50	4,904.21 3,331.73 7,514.34 7,514.34 7,514.34 22,652.97 152,512.45 41.62 418,000.00 63,790.98 110,000.00 45,147.50 48.11
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 3200/720 3200/730 3200/761 2210 11114 33322 3326 111XX To record det Beginning fun Plus: CO&DS Bond int Refunde Premium Less: Principal Interest Dues an Paymen Dues an	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	7,514.34 110,000.00 45,147.50	4,904.21 - 3,331.73 7,514.34 7,514.34 152,512.45 41.62 2,641.54 22,652.97 152,512.45 41.62 418,000.00 63,790.98 110,000.00 45,147.50
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 3200/720 3200/730 3200/761 2210 11114 33322 3326 111XX To record det Beginning fun Plus: CO&DS Bond int Refunde Premium Less: Principal Interest Dues an Paymen Dues an	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	7,514.34 110,000.00 45,147.50	4,904.21 3,331.73 7,514.34 7,514.34 7,514.34 22,652.97 152,512.45 41.62 2,641.54 41.62 418,000.00 63,790.98 110,000.00 45,147.50 48.11

Fund 310 Capital Account # D 11XX	g from bond issuance and refunding: al Projects, COBI Bonds escription ash	<u>Debit</u>	
Account # D 11XX C 9200/730 D 9200/730 D 9299/891 D 3711 3791 No new money b Fund 210 Debt : Account # D 9299/790 M 9200/730 D	escription		Credit
11XX C 9200/730 D 9200/730 D 9299/891 D 3711 S 3791 No new money b Fund 210 Debt S Account # D 9299/790 M 9200/730 D			
9200/730 D 9200/730 D 9299/891 D 3711 3791 No new money b Fund 210 Debt S Account # D 9299/790 M 9200/730 D	ash		
9200/730 D 9299/891 D 3711 3791 No new money b Fund 210 Debt : Account # D 9299/790 M 9200/730 D		-	
9299/891 D 3711 3791 No new money b Fund 210 Debt : Account # D 9299/790 M 9200/730 D	ues and Fees (Issuance costs - underwriter's discount) ues and Fees (Issuance costs - bond finance/admin charges)	-	
3791 No new money b Fund 210 Debt 3 Account # D 9299/790 N 9200/730 D	iscounts on Sale of Bonds	-	
No new money by Fund 210 Debt 5 Account # Debt 9 2299/790 M 2200/730 D	Sale of Bonds - SBE/COBI Bonds		-
Fund 210 Debt 3 Account # D 2299/790 M 200/730 D	Premium on Sale of Bonds		-
Account # D 299/790 M 200/730 D	ond issues for the 2016-2017 fiscal year.		
299/790 M 200/730 D	Service Current Bond Refunding		
200/730 D	escription	240 540 50	
	liscellaneous - Principal/Interest- Current Refunding ues and Fees (Issuance costs - underwriter's discount)	310,540.56 697.17	
	ues and Fees (Issuance costs - bond finance/admin charges)	807.73	
299/892 D	iscounts on Refunding Bonds	-	
715	Sale of Refunding Bonds		267,000.00
792 210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		40,462.01 4,583.45
	refund callable portion of Series 2006-A due from 1/1/2018		4,000.40
nrough 1/1/2028	·		
und 210 Debt	Service Advance Bond Refunding		
	escription		
114 C	ash with Fiscal/Service Agents	1,055,442.78	
	ues and Fees (Issuance costs - underwriter's discount)	2,367.56	
	ues and Fees (Issuance costs - bond finance/admin charges) iscounts on Refunding Bonds	2,548.91 -	
3715	Sale of Refunding Bonds	-	906,000.00
3792	Premium on Sale of Refunding Bonds		138,157.68
210	Accrued Interest Payable (Sinking Fund Accruals)		16,201.57
	refund callable portion of Series 2008-A due from 1/1/2018		
nrough 1/1/2026			
	Service, SBE/COBI Bonds		
	<u>escription</u> ash		
210	Accrued Interest Payable	-	-
lo accrued inter	est for the 2016-2017 fiscal year		
ear-end entries		Debit	Credit
	al Projects, CO&DS	<u>Debit</u>	<u>orcan</u>
	<u>escription</u> ash	497,583.62	
	ue from Other Agencies	13,372.02	
	ues and Fees (Administrative expense)	1,127.09	
)200/710 Ir):632	terest Deferred Revenues - Unavailable		
:032 1321	CO&DS Distributed		497,583.62
3325	Interest on Undistributed CO&DS		14,499.11
To record CO&D	S disbursements, investment earnings, and treasury fees.		
2632 D	eferred Revenues - Unavailable - Prior Year	9,261.68	
3321 L	CO&DS Distributed	3,201.00	-
3325	Interest on Undistributed CO&DS		9,261.68
o record PY De	ferred Revenues - Unavailable, CO&DS disbursements, and		
und 100 Gener	al Fund		
	escription		
'200/310 P 3323	rofessional and Technical Services CO&DS Withheld for Administration	22,215.87	22 245 07
	its withheld from MVLR for actual administration fees as		22,215.87
	e XII, Section 9, Subsection (d) of the Florida Constitution.		
	Service, SBE/COBI Bonds		
und 210 Debt :	escription		
	edemption of Principal	758,000.00	
<u>ccount #</u> D 200/710 R	nterest	221,867.50	
Account # D 200/710 R 200/720 Ir	BA Sinking Fund Administration Fees	303.25	
Account # D 1200/710 R 1200/720 Ir 1200/730 S	•	-	
Account # D 1200/710 R 1200/720 Ir 1200/730 S 1200/761 P	ayments to Refunding Bond Escrow ccrued Interest Payable	-	
Account # D 1200/710 R 1200/720 Ir 1200/730 S 1200/761 P 1210 A	ayments to Refunding Bond Escrow	-	-
Account # D 1200/710 R 1200/720 Ir 1200/730 S 1200/761 P 1210 A 114 C	ayments to Refunding Bond Escrow ccrued Interest Payable ash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	-	- 961,258.51
Account # D 1200/710 R 1200/720 Ir 1200/730 S 1200/761 P 1210 A 114 C 1322	ayments to Refunding Bond Escrow ccrued Interest Payable ash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	-	262.32
ACCOUNT # D 1200/710 R 1200/720 Ir 1200/730 S 1200/761 P 114 C 114 C 1322 1326 1XX	ayments to Refunding Bond Escrow ccrued Interest Payable ash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	-	
200/710 R 200/720 Ir 200/730 S 200/761 P 210 A 114 C 322 326 1XX	ayments to Refunding Bond Escrow ccrued Interest Payable ash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ervice payments, MVLR withheld for debt service, investment	-	262.32
ccount # D 200/710 R 200/720 Ir 200/730 S 200/761 P 210 A 114 C 322 326 1XX fo record debt s arnings, related	ayments to Refunding Bond Escrow ccrued Interest Payable ash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	-	262.32
200/710 R 200/720 Ir 200/730 S 200/761 P 210 A 114 C 322 326 1XX To record debt s arnings, related dvance refundir	ayments to Refunding Bond Escrow ccrued Interest Payable ash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ervice payments, MVLR withheld for debt service, investment fees, reversal of accrued interest, and transfer of prior year	-	262.32
CCCOUNT # D	ayments to Refunding Bond Escrow ccrued Interest Payable ash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ervice payments, MVLR withheld for debt service, investment fees, reversal of accrued interest, and transfer of prior year	-	262.32
200/710 R 200/720 Ir 200/730 S 200/761 P 210 A 114 C 322 326 1XX To record debt s arnings, related dvance refundir gent.	ayments to Refunding Bond Escrow ccrued Interest Payable ash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ervice payments, MVLR withheld for debt service, investment fees, reversal of accrued interest, and transfer of prior year ag cash with fiscal agent to payments of refunded bonds escrow	-	262.32
200/710 R 200/720 Ir 200/730 S 200/761 P 210 A 114 C 322 3326 1XX To record debt s arnings, related dvance refundir gent. Reconciliation of Beginning fund b Plus:	ayments to Refunding Bond Escrow ccrued Interest Payable ash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ervice payments, MVLR withheld for debt service, investment fees, reversal of accrued interest, and transfer of prior year ng cash with fiscal agent to payments of refunded bonds escrow of activity in fund 210, Debt Service: alance as provided in prior school year	-	262.32 18,649.92 111,333.90
200/710 R 200/720 Ir 200/730 S 200/761 P 210 A 114 C 322 326 1XX To record debt s arnings, related dvance refundir gent. Reconciliation c seginning fund b Plus: CO&DS wit	ayments to Refunding Bond Escrow ccrued Interest Payable ash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ervice payments, MVLR withheld for debt service, investment fees, reversal of accrued interest, and transfer of prior year ng cash with fiscal agent to payments of refunded bonds escrow of activity in fund 210, Debt Service: alance as provided in prior school year hheld	-	262.32 18,649.92 111,333.90 961,258.51
Account # D 200/710 R 200/720 Ir 200/730 S 200/761 P 2210 A 114 C 3322 326 11XX To record debt s parnings, related advance refundir agent. Reconciliation of P Plus: CO&DS with Bond intere	ayments to Refunding Bond Escrow ccrued Interest Payable ash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ervice payments, MVLR withheld for debt service, investment fees, reversal of accrued interest, and transfer of prior year ag cash with fiscal agent to payments of refunded bonds escrow of activity in fund 210, Debt Service: alance as provided in prior school year hheld st (revenue on withheld MVLR)	-	262.32 18,649.92 111,333.90 961,258.51 262.32
Account # D 1200/710 R 1200/720 Ir 1200/730 S 1200/761 P 1210 A 1114 C 1322 1326 11XX To record debt s 1201/75, related advance refundir agent. Reconciliation of Reginning fund b Plus: CO&DS with Bond interer Refunded b	ayments to Refunding Bond Escrow ccrued Interest Payable ash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ervice payments, MVLR withheld for debt service, investment fees, reversal of accrued interest, and transfer of prior year ng cash with fiscal agent to payments of refunded bonds escrow of activity in fund 210, Debt Service: alance as provided in prior school year hheld	-	262.32 18,649.92 111,333.90 961,258.51
Account # D 1200/710 R 1200/720 Ir 1200/730 S 1200/761 P 1210 A 1114 C 1322 1326 11XX To record debt s 1201/75, related advance refundir agent. Reconciliation of Reginning fund b Plus: CO&DS with Bond interer Refunded b	ayments to Refunding Bond Escrow ccrued Interest Payable ash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ervice payments, MVLR withheld for debt service, investment fees, reversal of accrued interest, and transfer of prior year ag cash with fiscal agent to payments of refunded bonds escrow of activity in fund 210, Debt Service: alance as provided in prior school year hheld st (revenue on withheld MVLR) ond proceeds	-	262.32 18,649.92 111,333.90 961,258.51 262.32 1,173,000.00
Account # D 1200/710 R 1200/720 Ir 1200/730 S 1200/761 P 1210 A 1114 C 1322 1326 11XX To record debt s 1210 retailed advance refundir 13gent. Reconciliation of the company of the compan	ayments to Refunding Bond Escrow ccrued Interest Payable ash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ervice payments, MVLR withheld for debt service, investment fees, reversal of accrued interest, and transfer of prior year ag cash with fiscal agent to payments of refunded bonds escrow of activity in fund 210, Debt Service: alance as provided in prior school year hheld set (revenue on withheld MVLR) ond proceeds n refunded bonds yments	-	262.32 18,649.92 111,333.90 961,258.51 262.32 1,173,000.00 178,619.69 758,000.00
Account # D 1200/710 R 1200/720 Ir 1200/730 S 1200/761 P 1210 A 114 C 1322 1326 11XX To record debt searnings, related advance refundir agent. Reconciliation of Beginning fund b Plus: CO&DS with Bond interer Refunded b Premium or Less: Principal pa Interest exp	ayments to Refunding Bond Escrow ccrued Interest Payable ash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ervice payments, MVLR withheld for debt service, investment fees, reversal of accrued interest, and transfer of prior year ag cash with fiscal agent to payments of refunded bonds escrow of activity in fund 210, Debt Service: alance as provided in prior school year hheld st (revenue on withheld MVLR) ond proceeds refunded bonds yments enditure	-	262.32 18,649.92 111,333.90 961,258.51 262.32 1,173,000.00 178,619.69 758,000.00 221,867.50
Account # D 2000/710 R 2000/720 Ir 2000/730 S 2000/761 P 2210 A 1114 C 3222 3226 11XX To record debt searnings, related advance refundir agent. Reconciliation of Beginning fund b Plus: CO&DS with Bond intere Refunded b Premium or Less: Principal pa Interest exp Dues and fe	ayments to Refunding Bond Escrow ccrued Interest Payable ash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ervice payments, MVLR withheld for debt service, investment fees, reversal of accrued interest, and transfer of prior year ag cash with fiscal agent to payments of refunded bonds escrow of activity in fund 210, Debt Service: alance as provided in prior school year hheld st (revenue on withheld MVLR) ond proceeds in refunded bonds yments enditure ees (fees on bond interest above)	-	262.32 18,649.92 111,333.90 961,258.51 262.32 1,173,000.00 178,619.69 758,000.00 221,867.50 303.25
Account # D 1200/710 R 1200/720 Ir 1200/730 S 1200/761 P 1210 A 1114 C 1322 1326 1XX To record debt s 1200/761 r 1200/761 R 1200/761 P 1200/761 P 1210 A 114 C 1322 1326 1XX To record debt s 1200/761 r 1200/761 P 1200/761	ayments to Refunding Bond Escrow ccrued Interest Payable ash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ervice payments, MVLR withheld for debt service, investment fees, reversal of accrued interest, and transfer of prior year ag cash with fiscal agent to payments of refunded bonds escrow of activity in fund 210, Debt Service: alance as provided in prior school year hheld st (revenue on withheld MVLR) ond proceeds refunded bonds yments enditure	-	262.32 18,649.92 111,333.90 961,258.51 262.32 1,173,000.00 178,619.69 758,000.00 221,867.50
Account # Diagram Diagra	ayments to Refunding Bond Escrow ccrued Interest Payable ash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ervice payments, MVLR withheld for debt service, investment fees, reversal of accrued interest, and transfer of prior year ag cash with fiscal agent to payments of refunded bonds escrow of activity in fund 210, Debt Service: alance as provided in prior school year hheld st (revenue on withheld MVLR) ond proceeds in refunded bonds yments enditure tees (fees on bond interest above) to refunded bonds escrow agent	- -	262.32 18,649.92 111,333.90 961,258.51 262.32 1,173,000.00 178,619.69 758,000.00 221,867.50 303.25 310,540.56

St. Lucie County School District

Entries resul	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	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2016-2017 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		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2006-A due from 1/1/2018		
through 1/1/20	028		
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)		-
	A to refund callable portion of Series 2008-A due from 1/1/2018		
through 1/1/20	020		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2016-2017 fiscal year		
Year-end ent	ries:	Debit	Credit
			<u></u>
Fund 360 Ca	pital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	1,094,875.43	
1220	Due from Other Agencies	13,161.64	
		4 400 25	
	Dues and Fees (Administrative expense)	1,109.35	
9200/710	Interest	1,109.35	
9200/710 2632	Interest Deferred Revenues - Unavailable	1,109.35	- 1.094 875 43
9200/710 2632 3321	Interest	1,109.35	- 1,094,875.43 14,270.99
9200/710 2632 3321 3325	Interest Deferred Revenues - Unavailable CO&DS Distributed	1,109.35	
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.		
9200/710 2632 3321 3325 To record CC 2632	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	1,109.35 9,533.47	
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		14,270.99 -
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		14,270.99 -
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 &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and		14,270.99 -
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 eneral Fund		14,270.99 -
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 &DS disbursements, investment 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	9,533.47	14,270.99 -
2200/710 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 &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and the company of		14,270.99 - 9,533.47
2200/710 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 meral Fund Description Professional and Technical Services CO&DS Withheld for Administration	9,533.47	14,270.99 - 9,533.47
2200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am	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	9,533.47	14,270.99 - 9,533.47
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 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 the companies of the c	9,533.47	- 1,094,875.43 14,270.99 - 9,533.47 21,866.34
2200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in Ai	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 Fund Description Professional and Technical Services CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds	9,533.47	14,270.99 - 9,533.47
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 Ai	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	9,533.47 21,866.34	14,270.99 - 9,533.47
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 Ai Fund 210 De Account # 9200/710	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS & Distributed Interest on Undistributed CO&DS & Distributed Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal	9,533.47 21,866.34 311,000.00	14,270.99 - 9,533.47
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 Ai Fund 210 De Account # 2200/710 9200/720	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS & D& Distributed Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest 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	9,533.47 21,866.34 311,000.00 37,910.00	14,270.99 - 9,533.47
2200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in Ai Fund 210 De Account # 2200/710 3200/720 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 Description Professional and Technical Services 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	9,533.47 21,866.34 311,000.00	14,270.99 - 9,533.47
2200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in Ai Fund 210 De Account # 2200/710 3200/720 3200/730 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 Description Professional and Technical Services 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	9,533.47 21,866.34 311,000.00 37,910.00 107.58	14,270.99 - 9,533.47
2200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am rorovided in Ai Fund 210 De Account # 2200/710 2200/720 3200/730 3200/761 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 meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	9,533.47 21,866.34 311,000.00 37,910.00 107.58	14,270.99 - 9,533.47
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 Ai Fund 210 De Account # 2200/710 3200/720 3200/720 3200/730 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 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	9,533.47 21,866.34 311,000.00 37,910.00 107.58	14,270.99 - 9,533.47 21,866.34
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 Ai Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 2210 11114 3322	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS & Distributed Interest on Undistributed CO&DS & Distributed Interest on 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 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	9,533.47 21,866.34 311,000.00 37,910.00 107.58	14,270.99 - 9,533.47 21,866.34 - 341,014.23
9200/710 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 9200/730 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 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	9,533.47 21,866.34 311,000.00 37,910.00 107.58	14,270.99 - 9,533.47 21,866.34 - 341,014.23 93.06
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 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 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	9,533.47 21,866.34 311,000.00 37,910.00 107.58	14,270.99 - 9,533.47
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 Ai Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 22210 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 Description Professional and Technical Services CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	9,533.47 21,866.34 311,000.00 37,910.00 107.58	14,270.99 - 9,533.47 21,866.34 - 341,014.23 93.06
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in Air Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record det 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 Description Professional and Technical Services CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	9,533.47 21,866.34 311,000.00 37,910.00 107.58	14,270.99 - 9,533.47 21,866.34 - 341,014.23 93.06
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in Air Fund 210 De Account # 9200/720 9200/730 9200/730 9200/761 2210 11114 3322 3326 11XX To record det earnings, rela advance refur	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment 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 Revenues - Unavailable, CO&DS disbursements, and Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration Interest Withheld from MVLR for actual administration fees as Inticle 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 of service payments, MVLR withheld for debt service, investment and ted fees, reversal of accrued interest, and transfer of prior year	9,533.47 21,866.34 311,000.00 37,910.00 107.58	14,270.99 - 9,533.47 21,866.34 - 341,014.23 93.06
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 Ai Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 111XX To record det earnings, rela advance refur 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 oneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as ricle 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 and one cash with fiscal agent to payments of refunded bonds escrow	9,533.47 21,866.34 311,000.00 37,910.00 107.58	14,270.99 - 9,533.47 21,866.34 - 341,014.23 93.06
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 An Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 111XX To record det earnings, rela advance refur agent. Reconciliation	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 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 riticle 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 and ted fees, reversal of accrued interest, and transfer of prior year and activity in fund 210, Debt Service:	9,533.47 21,866.34 311,000.00 37,910.00 107.58	14,270.99 - 9,533.47 21,866.34 21,866.34 341,014.23 93.06 7,910.29
9200/710 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 1114 3322 3326 11XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fun	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 oneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as ricle 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 and one cash with fiscal agent to payments of refunded bonds escrow	9,533.47 21,866.34 311,000.00 37,910.00 107.58	14,270.99 - 9,533.47 21,866.34 21,866.34 341,014.23 93.06 7,910.29
9200/710 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 9200/730 9200/730 9200/761 2210 11114 3322 3326 11XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fun 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 Description Professional and Technical Services 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 and the fees, reversal of accrued interest, and transfer of prior year and of activity in fund 210, Debt Service: In of activity in fund 210, Debt Service: In displacements and transfer of prior year and of activity in fund 210, Debt Service: In displacements and transfer of prior year and displacements against to payments of refunded bonds escrow	9,533.47 21,866.34 311,000.00 37,910.00 107.58	14,270.99 - 9,533.47 21,866.34 21,866.34 341,014.23 93.06 7,910.29
9200/710 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 9200/730 9200/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fun Plus: CO&DS	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 oneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Ounts 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 of service payments, MVLR withheld for debt service, investment and 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: did balance as provided in prior school year withheld	9,533.47 21,866.34 311,000.00 37,910.00 107.58	14,270.99 - 9,533.47 21,866.34 21,866.34 341,014.23 93.06 7,910.29
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in Air Fund 210 De Account # 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record deltearnings, relaction refur advance refur advance refur agent. Reconciliation 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 oneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as a tricle 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 and fees, reversal of accrued interest, and transfer of prior year and fees, reversal of accrued interest, and transfer of prior year and fees, reversal of accrued interest, and transfer of prior year and fees, reversal of accrued interest, and transfer of prior year and fees, reversal of accrued interest, and transfer of prior year and fees, reversal of accrued interest, and transfer of prior year and fees, reversal of accrued interest, and transfer of prior year and fees, reversal of accrued interest, and transfer of prior year and fees, reversal of accrued interest, and transfer of prior year and fees, reversal of accrued interest, and transfer of prior year and belance as provided in prior school year withheld defers to revenue on withheld MVLR)	9,533.47 21,866.34 311,000.00 37,910.00 107.58	14,270.99 - 9,533.47 21,866.34 21,866.34 341,014.23 93.06 7,910.29
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in Air Fund 210 De Account # 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fun 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 SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment and the dees, reversal of accrued interest, and transfer of prior year and the dees, reversal of accrued interest, and transfer of prior year and the dees, reversal of accrued interest, and transfer of prior year and the dees, reversal of accrued interest, and transfer of prior year and the dees, reversal of accrued interest, and transfer of prior year and the dees, reversal of accrued interest, and transfer of prior year and the dees are provided in prior school year withheld erest (revenue on withheld MVLR) and bond proceeds	9,533.47 21,866.34 311,000.00 37,910.00 107.58	14,270.99 - 9,533.47 21,866.34 21,866.34 341,014.23 93.06 7,910.29
9200/710 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 9200/761 2210 1114 3322 3326 111XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fun Plus: CO&DS Bond int Refunde Premiun	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 oneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as a tricle 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 and fees, reversal of accrued interest, and transfer of prior year and fees, reversal of accrued interest, and transfer of prior year and fees, reversal of accrued interest, and transfer of prior year and fees, reversal of accrued interest, and transfer of prior year and fees, reversal of accrued interest, and transfer of prior year and fees, reversal of accrued interest, and transfer of prior year and fees, reversal of accrued interest, and transfer of prior year and fees, reversal of accrued interest, and transfer of prior year and fees, reversal of accrued interest, and transfer of prior year and fees, reversal of accrued interest, and transfer of prior year and belance as provided in prior school year withheld defers to revenue on withheld MVLR)	9,533.47 21,866.34 311,000.00 37,910.00 107.58	14,270.99 - 9,533.47 21,866.34 21,866.34 341,014.23 93.06 7,910.29
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in Air Fund 210 De Account # 9200/730 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 111XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fun Plus: CO&DS Bond int Refunde Premiun 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 ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment and the dees, reversal of accrued interest, and transfer of prior year and the dees, reversal of accrued interest, and transfer of prior year and the dees, reversal of accrued interest, and transfer of prior year and the dees, reversal of accrued interest, and transfer of prior year and the dees, reversal of accrued interest, and transfer of prior year and the dees, reversal of accrued interest, and transfer of prior year and the dees are provided in prior school year withheld erest (revenue on withheld MVLR) and bond proceeds	9,533.47 21,866.34 311,000.00 37,910.00 107.58	14,270.99 9,533.47 21,866.34 21,866.34 341,014.23 93.06 7,910.29
9200/710 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 1114 3322 3326 11XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fun Plus: CO&DS Bond int Refunde Premium Less: Principa	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 of service payments, MVLR withheld for debt service, investment atted 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 erest (revenue on withheld MVLR) and bond proceeds an on refunded bonds	9,533.47 21,866.34 311,000.00 37,910.00 107.58	14,270.99 - 9,533.47 21,866.34 21,866.34 341,014.23 93.06 7,910.29
9200/710 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 advance refur agent. Reconciliatic Beginning fun Plus: CO&DS Bond int Refunde Premiun Less: Principa Interest 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 oneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment and 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) and bond proceeds and on refunded bonds I payments expenditure and fees (fees on bond interest above)	9,533.47 21,866.34 311,000.00 37,910.00 107.58	14,270.99 - 9,533.47 21,866.34 21,866.34 341,014.23 93.06 7,910.29
9200/710 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 # 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fun Plus: CO&DS Bond int Refunde Premiun Less: Principa Interest Dues an Paymen	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 of 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: Indi balance as provided in prior school year withheld erest (revenue on withheld MVLR) did bond proceeds on on refunded bonds I payments expenditure I payments expenditure I gegments I payments expenditure I fees (fees on bond interest above) Its to refunded bonds escrow agent	9,533.47 21,866.34 311,000.00 37,910.00 107.58	14,270.99 - 9,533.47 21,866.34 21,866.34 341,014.23 93.06 7,910.29 19,230.44 341,014.23 93.06 311,000.00 37,910.00
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 # 9200/720 9200/730 9200/761 2210 1114 3322 3326 111XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fun 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 meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of 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: and balance as provided in prior school year withheld terest (revenue on withheld MVLR) and bond proceeds on on refunded bonds I payments expenditure did fees (fees on bond interest above) ts to refunded bonds escrow agent did fees (fees on refunded bonds (admin and underwriter fees)	9,533.47 21,866.34 311,000.00 37,910.00 107.58	14,270.99 - 9,533.47 21,866.34 21,866.34 341,014.23 93.06 7,910.29 19,230.44 341,014.23 93.06 311,000.00 37,910.00
a200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am rorvided in An Fund 210 De Account # 3200/710 3200/730 3200/761 2210 1114 3322 3326 111XX To record det acadvance refur agent. Reconciliatic Beginning fun 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 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 Service. SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA 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: In displayments In payments	9,533.47 21,866.34 311,000.00 37,910.00 107.58	14,270.99 - 9,533.47 21,866.34 21,866.34 341,014.23 93.06 7,910.29 19,230.44 341,014.23 93.06 - - - 311,000.00 37,910.00

Entries resu	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
9200/730 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 2016-2017 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	<u>Description</u>		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	188,471.76	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	423.00	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	490.08	
3715	Sale of Refunding Bonds		162,000.00
3792	Premium on Sale of Refunding Bonds		24,601.43
2210	Accrued Interest Payable (Sinking Fund Accruals)		2,783.41
	A to refund callable portion of Series 2006-A due from 1/1/2018		
through 1/1/2	028		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents Dues and Foos (Issuance costs, underwriter's discount)	-	
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)		-
	A to refund callable portion of Series 2008-A due from 1/1/2018		
hrough 1/1/2			
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210 No accrued in	Accrued Interest Payable nterest for the 2016-2017 fiscal year		-
10 acciaca ii	nerest for the 2010 2017 fiscal year		
Year-end en	tries:	<u>Debit</u>	Credi
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	430,305.96	
1220	Due from Other Agencies	9,040.01	
9200/730	Dues and Fees (Administrative expense)	761.95	
9200/710	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable	761.95	-
	Interest	761.95	- 430,305.96
9200/710 2632 3321	Interest Deferred Revenues - Unavailable	761.95	
9200/710 2632 3321 3325	Interest Deferred Revenues - Unavailable CO&DS Distributed	761.95	- 430,305.96 9,801.96
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.		
9200/710 2632 3321 3325	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS	761.95 6,838.43	
9200/710 2632 3321 3325 To record CC 2632 3321 3325	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS		
9200/710 2632 3321 3325 To record CC 2632 3321 3325	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed		9,801.96
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 D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and		9,801.96
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		9,801.96
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 treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and treasure Fund Description Professional and Technical Services		9,801.9€ - 6,838.4€
2200/710 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 CO&DS Withheld for Administration	6,838.43	9,801.96
2200/710 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 Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional Services and Pro	6,838.43	9,801.96 - 6,838.43
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	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and treasury fees. Deferred Revenues - Unavailable, CO&DS disbursements, and treasury fees. Description Professional and Technical Services CO&DS Withheld for Administration Injury 1 of the Florida Constitution.	6,838.43	9,801.9€ - 6,838.4€
9200/710 2632 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 Description Professional and Technical Services CO&DS Withheld for Administration Jounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Descriptice, SBE/COBI Bonds	6,838.43	9,801.9€ - 6,838.4€
9200/710 2632 3321 3325 To record 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 D&DS disbursements, investment 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 Dounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description	6,838.43 15,018.78	9,801.9€ - 6,838.4€
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	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment 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 Dounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal	6,838.43 15,018.78 464,000.00	9,801.9€ - 6,838.4€
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 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 Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest	6,838.43 15,018.78	9,801.9€ - 6,838.4€
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 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 Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal	6,838.43 15,018.78 464,000.00 103,472.50	9,801.9€ - 6,838.4€
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To 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 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	6,838.43 15,018.78 464,000.00 103,472.50 175.38	9,801.9€ - 6,838.4€
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To 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	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment 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 Dounts 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	6,838.43 15,018.78 464,000.00 103,472.50 175.38	9,801.96 - 6,838.43 15,018.78
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 3200/730 3200/730 3200/761 2210 11114 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 Dounts 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	6,838.43 15,018.78 464,000.00 103,472.50 175.38	9,801.96 - 6,838.43 15,018.78
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 9200/730 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 Professional 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	6,838.43 15,018.78 464,000.00 103,472.50 175.38	9,801.96 - 6,838.43 15,018.78 - 555,927.26 151.71
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To 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 11114 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 Dounts 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	6,838.43 15,018.78 464,000.00 103,472.50 175.38	9,801.96 - 6,838.43 15,018.78
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 # 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record del parnings, 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 Description Professional and Technical Services CO&DS Withheld for Administration Dounts 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 of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	6,838.43 15,018.78 464,000.00 103,472.50 175.38	9,801.96 - 6,838.43 15,018.78 - 555,927.26 151.71
9200/710 2632 3321 3325 To record CC 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 11114 3322 3326 11XX To record del parnings, 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 Description Professional and Technical Services CO&DS Withheld for Administration Professional 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	6,838.43 15,018.78 464,000.00 103,472.50 175.38	9,801.96 - 6,838.43 15,018.78 - 555,927.26 151.71
9200/710 2632 3321 3325 To record CC 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 11114 3322 3326 11XX To record del parnings, 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 Description Professional and Technical Services CO&DS Withheld for Administration Dounts 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 of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	6,838.43 15,018.78 464,000.00 103,472.50 175.38	9,801.96 - 6,838.43 15,018.78 - 555,927.26 151.71
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 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 9200/751 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 Description Professional and Technical Services CO&DS Withheld for Administration Dounts 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 and the dees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	6,838.43 15,018.78 464,000.00 103,472.50 175.38	9,801.96 - 6,838.43 15,018.78 - 555,927.26 151.71
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To 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 111XX To record del pearnings, rela padvance refu 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 Description Professional and Technical Services CO&DS Withheld for Administration Dounts 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 Revenues - Unavailable for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Revenues - Unavailable for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	6,838.43 15,018.78 464,000.00 103,472.50 175.38	9,801.96 - 6,838.43 15,018.78 15,018.78 - 5555,927.26 151.71 11,568.91
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To 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 111XX To record del pearnings, rela padvance refu 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 Description Professional and Technical Services CO&DS Withheld for Administration Dounts 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 and the dees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	6,838.43 15,018.78 464,000.00 103,472.50 175.38	9,801.96 - 6,838.43 15,018.78 - 555,927.26 151.71
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To 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 11114 3322 3326 11XX To record del earnings, 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 Description Professional and Technical Services CO&DS Withheld for Administration Dounts 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 Revenues - Unavailable for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Revenues - Unavailable for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	6,838.43 15,018.78 464,000.00 103,472.50 175.38	9,801.96 - 6,838.43 15,018.78 15,018.78 - 5555,927.26 151.71 11,568.91
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided 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 refu advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond in	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and the series of Unavailable, CO&DS Withheld for Administration Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment and the service payments, MVLR withheld for debt service, investment and the service payments of accrued interest, and transfer of prior year and on the service payments of accrued interest, and transfer of prior year and the service payments of accrued interest, and transfer of prior year and balance as provided in prior school year Withheld terest (revenue on withheld MVLR)	6,838.43 15,018.78 464,000.00 103,472.50 175.38	9,801.96 - 6,838.43 15,018.78 15,018.78 151.71 11,568.91 52,124.98 555,927.26 151.71
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela edvance refu edvance refu eder endance refu edual	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment 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 Dounts 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 and the defes, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Description for activity in fund 210, Debt Service: Description for	6,838.43 15,018.78 464,000.00 103,472.50 175.38	9,801.96 - 6,838.43 15,018.78 15,018.78 151.71 11,568.91 52,124.99 555,927.26 151.71 162,000.00
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 # 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del partings, 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 the series of Unavailable, CO&DS Withheld for Administration Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment and the service payments, MVLR withheld for debt service, investment and the service payments of accrued interest, and transfer of prior year and on the service payments of accrued interest, and transfer of prior year and the service payments of accrued interest, and transfer of prior year and balance as provided in prior school year Withheld terest (revenue on withheld MVLR)	6,838.43 15,018.78 464,000.00 103,472.50 175.38	9,801.96 - 6,838.43 15,018.78 15,018.78 151.71 11,568.91 52,124.98 555,927.26 151.71
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To 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 del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond im 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 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 Of service payments, MVLR withheld for debt service, investment of service payments, MVLR withheld for debt service, investment of service payments, MVLR withheld for fefunded bonds escrow Den of activity in fund 210, Debt Service: and balance as provided in prior school year withheld Deferred Revenues - Unavailable - Prior Year Payments of Prior Service - Prior Year Payments of Prior Year Payments of Prior Year Payments of Prior Year Pa	6,838.43 15,018.78 464,000.00 103,472.50 175.38	9,801.96 - 6,838.43 15,018.78 15,018.78 151.71 11,568.91 52,124.98 555,927.26 151.71 162,000.00 24,601.43
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 2200/730 2200/750 2200/7	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 Description Professional and Technical Services CO&DS Withheld for Administration Dounts 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 Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Service Agents CO&DS Withheld Service Agents CO&DS	6,838.43 15,018.78 464,000.00 103,472.50 175.38	9,801.96 - 6,838.43 15,018.78 15,018.78 15,018.78 151.71 11,568.91 52,124.98 555,927.26 151.71 162,000.00 24,601.43 464,000.00
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 2200/720 2200/730 2200/730 2200/730 2200/730 2200/730 2200/761 2210 11114 3322 3326 11XX To record del aarnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa 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 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 Of service payments, MVLR withheld for debt service, investment of service payments, MVLR withheld for debt service, investment of service payments, MVLR withheld for fefunded bonds escrow Den of activity in fund 210, Debt Service: and balance as provided in prior school year withheld Deferred Revenues - Unavailable - Prior Year Payments of Prior Service - Prior Year Payments of Prior Year Payments of Prior Year Payments of Prior Year Pa	6,838.43 15,018.78 464,000.00 103,472.50 175.38	9,801.96 - 6,838.43 15,018.78 15,018.78 151.71 11,568.91 52,124.98 555,927.26 151.71 162,000.00 24,601.43
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 2200/730 2200/761 2210 1114 3322 3326 11XX To record del parnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa 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 Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration Dounts 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 and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Denote of activity in fund 210, Debt Service: and balance as provided in prior school year withheld terest (revenue on withheld MVLR) and bond proceeds on on refunded bonds Il payments expenditure did fees (fees on bond interest above) and fees (fees on bond interest above) and fees (fees on bond interest above) and the ferent of the service	6,838.43 15,018.78 464,000.00 103,472.50 175.38	9,801.96 6,838.43 15,018.78 15,018.78 15,018.78 151.71 11,568.91 52,124.99 555,927.26 151.71 162,000.00 24,601.43 464,000.00 103,472.50 175.38 188,471.76
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 2200/730 2200/730 2200/761 2210 1114 3322 3326 11XX To record del parnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond in Refunde Premiur 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 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 Dt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Denoted activity in fund 210, Debt Service: Indicated balance as provided in prior school year Withheld Description De	6,838.43 15,018.78 464,000.00 103,472.50 175.38	9,801.96 - 6,838.43 15,018.78 15,018.78 15,018.78 151.71 11,568.91 52,124.98 555,927.26 151.71 162,000.00 24,601.43 464,000.00 103,472.50 175.38
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 # 2200/710 2200/720 2200/730 2200/730 2200/761 2210 1114 3322 2326 11XX For record del parnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond in Refunde Premiur 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 Description Professional and Technical Services CO&DS Withheld for Administration Dounts 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 Obst service payments, MVLR withheld for debt service, investment atted 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: Indicated balance as provided in prior school year withheld Interest (revenue on withheld MVLR) Interest (revenue on refunded bonds (admin and underwriter fees) Interest (revenued bonds (admin and underwriter fees) Interest (revenued bonds (admin and underwriter fees)	6,838.43 15,018.78 464,000.00 103,472.50 175.38	9,801.96 6,838.43 15,018.78 15,018.78 15,018.78 151.71 11,568.91 52,124.99 555,927.26 151.71 162,000.00 24,601.43 464,000.00 103,472.50 175.38 188,471.76

School District Annual Financial Report CO&DS Entries For Fiscal Year 2016-2017 Sarasota County School District

	Sarasota County School District		
Entries resu	Iting from bond issuance and refunding:	<u>Debit</u>	Credi
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX 9200/730	Cash Puga and Face (leguance costs, underwriter's discount)	-	
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 2016-2017 fiscal year.		
	ebt Service Current Bond Refunding		
Account # 9299/790	<u>Description</u> Miscellaneous - Principal/Interest- Current Refunding	001 512 70	
9299/790	Dues and Fees (Issuance costs - underwriter's discount)	901,512.70 2,023.61	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	2,344.53	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		775,000.00
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		117,497.15 13,383.69
	A to refund callable portion of Series 2006-A due from 1/1/2018		13,303.08
hrough 1/1/2	·		
und 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	866,735.73	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	1,944.22	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	2,093.14	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	744,000.00
3792	Premium on Sale of Refunding Bonds		113,547.24
2210	Accrued Interest Payable (Sinking Fund Accruals)		13,225.85
	A to refund callable portion of Series 2008-A due from 1/1/2018		
hrough 1/1/2	026		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
NO accided i	nterest for the 2016-2017 fiscal year		
Year-end en	tries:	<u>Debit</u>	Credi
Fund 360 Ca	apital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	169,325.90	
1220	Due from Other Agencies	16,597.60	
9200/730 9200/710	Dues and Fees (Administrative expense) Interest	1,398.96	
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		169,325.90
3325	Interest on Undistributed CO&DS		17,996.56
recora CC	D&DS disbursements, investment earnings, and treasury fees.		
2632	Deferred Revenues - Unavailable - Prior Year	12,017.88	
3321	CO&DS Distributed		-
	Interest on Undistributed CO&DS		12,017.88
	(Defended December 1 leaves lebte COODO dishumon and		
To record PY	Deferred Revenues - Unavailable, CO&DS disbursements, and		
To record PY	' '		
Fund 100 Ge	eneral Fund Description		
To record PY Fund 100 Ge Account # 7200/310	eneral Fund Description Professional and Technical Services	27,574.74	27 574 7/
To record PY Fund 100 Ge Account # 7200/310 3323	Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	27,574.74	27,574.74
To record PY Fund 100 Ge Account # 7200/310 3323 Fo record arr	eneral Fund Description Professional and Technical Services	27,574.74	27,574.74
To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration COUNTY WITH MINISTRATION FOR A COUNTY OF THE PROPERTY OF THE P	27,574.74	27,574.74
To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.	27,574.74	27,574.74
To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account #	Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration COUNTY WITH MINISTRATION FOR A COUNTY OF THE PROPERTY OF THE P	27,574.74	27,574.74
Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 9200/710 9200/720	Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest	1,352,000.00 322,655.00	27,574.74
Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 3200/710 3200/730	Peneral 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. Pebt Service. SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	1,352,000.00 322,655.00 517.82	27,574.74
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	Peneral 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. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	1,352,000.00 322,655.00	27,574.74
Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 9200/761	Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	1,352,000.00 322,655.00 517.82	27,574.7 <i>4</i>
Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 9200/710 9200/720 3200/730 3200/761 2210	Peneral 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. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	1,352,000.00 322,655.00 517.82	_
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	Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	1,352,000.00 322,655.00 517.82	27,574.74 27,574.74 - 1,641,415.36 447.92
To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	1,352,000.00 322,655.00 517.82	- 1,641,415.36
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 93322 9326 911XX	Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	1,352,000.00 322,655.00 517.82	- 1,641,415.36 447.92
Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 2200/720 2200/730 2200/761 2210 11114 3322 3326 11XX To record de parnings, rela	Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Post Service. SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash obt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	1,352,000.00 322,655.00 517.82	- 1,641,415.36 447.92
Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 2200/710 2200/720 2200/730 2200/761 2210 11114 3322 3326 11XX Fo record de parnings, rela advance refu	Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	1,352,000.00 322,655.00 517.82	- 1,641,415.36 447.92
Fund 100 Ge Account # 7200/310 3323 Fo record am Provided in A Fund 210 De Account # A	Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	1,352,000.00 322,655.00 517.82	- 1,641,415.36 447.92
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 3210 1114 3322 3326 311XX Fo record de aganings, reladvance refu agent. Reconciliation	Peneral 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. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit 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 on of activity in fund 210, Debt Service:	1,352,000.00 322,655.00 517.82	- 1,641,415.36 447.92 33,309.54
Fund 100 Ge Account # 7200/310 3323 Fo record am Provided in A Fund 210 De Account # 20200/710 20200/710 2020/761 2210 1114 3322 3326 111XX Fo record de advance refu agent. Reconciliatie Beginning fui	Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	1,352,000.00 322,655.00 517.82	- 1,641,415.36 447.92
Fund 100 Ge Account # 7200/310 3323 To record am Provided in A Fund 210 De Account # 9200/710 9200/710 9200/761 9210 1114 3322 3326 111XX To record de earnings, rela eadvance refu agent. Reconciliatie Beginning fun Plus:	Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash tot 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 Ton of activity in fund 210, Debt Service: Indicated the service of the servi	1,352,000.00 322,655.00 517.82	1,641,415.36 447.92 33,309.54
Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 2200/710 2200/720 3200/730 3200/761 2210 1114 3322 3326 11XX Fo record de parnings, rela advance refu agent. Reconciliation Beginning fun Plus: CO&DS	Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 on of activity in fund 210, Debt Service: Individual cash withheld	1,352,000.00 322,655.00 517.82	- 1,641,415.36 447.92 33,309.54
Fund 100 Ge Account # 7200/310 3323 Fo record am Provided in A Fund 210 De Account # 2200/710 2200/730 2200/730 2200/761 2210 11114 3322 3326 11XX Fo record de Provided in A Reconciliation Beginning fur Plus: CO&DS Bond in Refunde	Description Professional and Technical Services	1,352,000.00 322,655.00 517.82	1,641,415.36 447.92 33,309.54 162,010.89 1,641,415.36
Fund 100 Ge Account # 7200/310 3323 Fo record am Provided in A Fund 210 De Account # 2200/710 2200/730 2200/730 2200/761 2210 11114 3322 3326 11XX Fo record de Premiur Plus: CO&DS Bond in Refunde Premiur	Description Professional and Technical Services	1,352,000.00 322,655.00 517.82	1,641,415.36 447.92 33,309.54 162,010.89 1,641,415.36 447.92
Fund 100 Ge Account # Acco	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. Pot Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit 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: In displaying the service on withheld MVLR) and bond proceeds In on refunded bonds	1,352,000.00 322,655.00 517.82	1,641,415.36 447.92 33,309.54 162,010.89 1,641,415.36 447.92 1,519,000.00 231,044.39
Fund 100 Ge Account # 7200/310 3323 Fo record am Provided in A Fund 210 De Account # 2000/710 2000/710 2000/730 2000/761 2210 1114 3322 3326 312X Fo record de Premiur Account # Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa	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. Pot Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit 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 For of activity in fund 210, Debt Service: Indicated the service on withheld MVLR of the service on withheld terest (revenue on withheld MVLR) Set withheld It is withheld It is a service on withheld MVLR of the service of the service on or refunded bonds Set withheld It is a service on withheld MVLR of the service on or refunded bonds Set withheld It is a service on withheld MVLR of the service on or refunded bonds Set payments	1,352,000.00 322,655.00 517.82	1,641,415.36 447.92 33,309.54 162,010.89 1,641,415.36 447.92 1,519,000.00 231,044.39 1,352,000.00
Fund 100 Get Account # 7200/310 3323 Fo record amprovided in A Fund 210 Det Account # 8200/710 9200/720 9200/730 9200/730 9200/761 9210 11114 93322 9326 111XX Fo record detearnings, reladivance refue agent. Reconciliation Beginning für Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest	Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash but 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 For of activity in fund 210, Debt Service: In displayments are payments on refunded bonds Reference on withheld MVLR) Reference on withheld MVLR) Reference on refunded bonds	1,352,000.00 322,655.00 517.82	1,641,415.36 447.92 33,309.54 1,641,415.36 447.92 1,519,000.00 231,044.39 1,352,000.00 322,655.00
Fund 100 Get Account # 7200/310 3323 Fo record am provided in A Fund 210 Det Account # 2200/710 2200/720 2200/730 2200/730 2200/761 2210 11114 3322 3326 11XX Fo record de parnings, reladovance refue advance refue	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. Pot Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit 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 For of activity in fund 210, Debt Service: Indicated the service on withheld MVLR of the service on withheld terest (revenue on withheld MVLR) Set withheld It is withheld It is a service on withheld MVLR of the service of the service on or refunded bonds Set withheld It is a service on withheld MVLR of the service on or refunded bonds Set withheld It is a service on withheld MVLR of the service on or refunded bonds Set payments	1,352,000.00 322,655.00 517.82	1,641,415.36 447.92 33,309.54 162,010.89 1,641,415.36 447.92 1,519,000.00 231,044.39 1,352,000.00
Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 3200/710 3200/720 3200/761 3210 3322 3326 33226 3222	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. Post Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash but 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 Pon of activity in fund 210, Debt Service: India balance as provided in prior school year Swithheld Iterest (revenue on withheld MVLR) and bond proceeds In on refunded bonds In payments expenditure India fees (fees on bond interest above) Interest to refunded bonds escrow agent India fees (fees on refunded bonds (admin and underwriter fees)	1,352,000.00 322,655.00 517.82	1,641,415.36 447.92 33,309.54 1,641,415.36 447.92 1,519,000.00 231,044.39 1,352,000.00 322,655.00 517.82
Fund 100 Ge Account # 7200/310 3323 Fo record arr provided in A Fund 210 De Account # 2200/710 2200/730 2200/730 2200/761 2210 1114 3322 3326 11XX Fo record de Premiur Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymer Dues ar	Description Professional and Technical Services CO&DS Withheld for Administration flounts withheld from MVLR for actual administration fees as inticle 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 Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash but 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 For of activity in fund 210, Debt Service: Indicated the service on withheld MVLR) and bond proceeds In on refunded bonds In payments In pay	1,352,000.00 322,655.00 517.82	1,641,415.36 447.92 33,309.54 162,010.89 1,641,415.36 447.92 1,519,000.00 231,044.39 1,352,000.00 322,655.00 517.82 901,512.70

Seminole County School District

Entries resul	lting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	_
3791	Premium on Sale of Bonds		<u>-</u>
No new mone	ey bond issues for the 2016-2017 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		_
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2006-A due from 1/1/2018		
through 1/1/20	028		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	5,098,351.58	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	11,435.37	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	12,311.29	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		4,376,000.00
3792 2210	Premium on Sale of Refunding Bonds		667,665.67
2210 Series 2017- <i>A</i>	Accrued Interest Payable (Sinking Fund Accruals) A to refund callable portion of Series 2008-A due from 1/1/2018		78,432.57
:hrough 1/1/20	•		
•	bt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2016-2017 fiscal year		
Year-end ent	ries.	Debit	Credit
		<u> </u>	<u> </u>
	pital Projects, CO&DS		
Account #	<u>Description</u>	095 935 33	
Account # 11XX	<u>Description</u> Cash	985,835.33 22,713,92	
Account # 11XX 1220	<u>Description</u> Cash Due from Other Agencies	22,713.92	
Account # 11XX 1220 9200/730	<u>Description</u> Cash		
Account # 11XX 1220 9200/730 9200/710	<u>Description</u> Cash Due from Other Agencies Dues and Fees (Administrative expense)	22,713.92	_
Account # 11XX 1220 9200/730 9200/710 2632 3321	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed	22,713.92	
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 Interest on Undistributed CO&DS	22,713.92	985,835.33 24,628.40
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	22,713.92	
Account # 11XX 1220 9200/730 9200/710 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	22,713.92	
Account # 11XX 1220 9200/730 9200/710 2632 3321 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 D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	22,713.92 1,914.48	24,628.40 -
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 D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	22,713.92 1,914.48	24,628.40 -
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 &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	22,713.92 1,914.48	24,628.40 -
Account # 11XX 1220 9200/730 9200/710 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 D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and other and the company of t	22,713.92 1,914.48	24,628.40 -
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CO 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 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 the company of the company	22,713.92 1,914.48 16,611.08	24,628.40 -
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	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 the Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and the Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and the Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS	22,713.92 1,914.48	24,628.40 - 16,611.08
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	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. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and the company of the company	22,713.92 1,914.48 16,611.08	24,628.40 - 16,611.08
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	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	22,713.92 1,914.48 16,611.08	24,628.40 - 16,611.08
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 Air	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 Deferred Revenues - Unavailable, CO&DS disbursements, and the company of th	22,713.92 1,914.48 16,611.08	24,628.40 - 16,611.08
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CO 2632 3321 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in Ai	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 Description Professional and Technical Services CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	22,713.92 1,914.48 16,611.08	24,628.40 - 16,611.08
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 Ar Fund 210 De Account #	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. 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 the company of th	22,713.92 1,914.48 16,611.08	24,628.40 - 16,611.08
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 amorovided in Air 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 D&DS 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 the company of th	22,713.92 1,914.48 16,611.08 37,736.19 1,088,000.00 430,937.50	24,628.40 - 16,611.08
Account # 11XX 1220 1220/730 1220/710 12632 13321 13325 15 record CO 12632 13321 13325 15 record PY 15 record PY 16 record PY 17 record PY 17 record am 17 record am 17 record and 17 record am 18 record and 18 record am 18 record and 19 r	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 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 Inticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBA Sinking Fund Administration Fees	22,713.92 1,914.48 16,611.08 37,736.19	24,628.40 - 16,611.08
Account # 11XX 1220 2200/730 2200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amorovided in Air Fund 210 De Account # 2200/710 2200/720 2200/730 2200/730 2200/761	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. 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 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	22,713.92 1,914.48 16,611.08 37,736.19 1,088,000.00 430,937.50	24,628.40 - 16,611.08
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CO 2632 3321 70 record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in Air Fund 210 De Account # 9200/710 9200/720 9200/730 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 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 Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and oneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Oounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Obt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	22,713.92 1,914.48 16,611.08 37,736.19 1,088,000.00 430,937.50	24,628.40 - 16,611.08
Account # 11XX 1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CO 2632 3321 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	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 Description Professional and Technical Services 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	22,713.92 1,914.48 16,611.08 37,736.19 1,088,000.00 430,937.50	24,628.40 - 16,611.08 37,736.19
Account # 11XX 1220 9200/730 9200/730 9200/710 2632 9321 9325 Fo record CO 2632 9321 9325 Fo record PY Fund 100 Ge Account # 7200/310 9323 Fo record amorovided in Air Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 12210 1114 93322	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. 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 oneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Oounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Obt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	22,713.92 1,914.48 16,611.08 37,736.19 1,088,000.00 430,937.50	24,628.40 - 16,611.08 37,736.19 - 1,492,174.48
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 Air Fund 210 De Account # 9200/710 9200/730 9200/730 9200/730 9200/761 2210 11114 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 D&DS disbursements, investment 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. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	22,713.92 1,914.48 16,611.08 37,736.19 1,088,000.00 430,937.50	24,628.40 - 16,611.08 37,736.19
Account # 11XX 1220 9200/730 9200/730 9200/710 2632 93321 93325 To record CO 2632 9321 9325 To record PY Fund 100 Ge Account # 7200/310 9323 To record amorovided in Ar Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 9210 11114 9322 9326 11XX To record deb	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 Description Professional and Technical Services 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	22,713.92 1,914.48 16,611.08 37,736.19 1,088,000.00 430,937.50	24,628.40 - 16,611.08 37,736.19 - 1,492,174.48 407.20
Account # 11XX 1220 1220/730 1220/710 12632 13321 13325 15 record CO 12632 13321 13325 15 record PY 15 record PY 15 record PY 15 record am 16 record am 17 record am 17 record det 18 re	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 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 Inticle 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 Of service payments, MVLR withheld for debt service, investment and ted fees, reversal of accrued interest, and transfer of prior year	22,713.92 1,914.48 16,611.08 37,736.19 1,088,000.00 430,937.50	24,628.40 - 16,611.08 37,736.19 - 1,492,174.48 407.20
Account # 11XX 1220 1220/730 1220/730 1220/710 12632 13321 13325 15 record CO 12632 13321 13325 15 record PY 15 record PY 15 record PY 15 record am 16 record am 17 record am 17 record det 18 recor	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 Description Professional and Technical Services 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	22,713.92 1,914.48 16,611.08 37,736.19 1,088,000.00 430,937.50	24,628.40 - 16,611.08 37,736.19 - 1,492,174.48 407.20
Account # 11XX 1220 1220/730 1220/730 1220/710 12632 13321 13325 15 record CO 12632 13321 13325 15 record PY 15 record PY 15 record PY 15 record am 16 record am 17 record am 17 record det 18 recor	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 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 Inticle 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 Of service payments, MVLR withheld for debt service, investment and ted fees, reversal of accrued interest, and transfer of prior year	22,713.92 1,914.48 16,611.08 37,736.19 1,088,000.00 430,937.50	24,628.40 - 16,611.08 37,736.19 - 1,492,174.48 407.20
Account # 111XX 1220 9200/730 9200/730 9200/710 2632 93321 93325 To record CO 2632 93321 93325 To record PY Fund 100 Ge Account # 7200/310 9323 To record am- provided in Air Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 9322 9326 111XX To record deb earnings, rela advance refur agent.	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 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 Inticle 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 Of service payments, MVLR withheld for debt service, investment and ted fees, reversal of accrued interest, and transfer of prior year	22,713.92 1,914.48 16,611.08 37,736.19 1,088,000.00 430,937.50	24,628.40 - 16,611.08 37,736.19 - 1,492,174.48 407.20
Account # 11XX 1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CO 2632 3321 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in Air Fund 210 De Account # 9200/710 9200/720 9200/730 9200/751 1114 3322 3326 11XX To record deb earnings, rela advance refur 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 D&DS 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 Description Professional and Technical Services 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 of service payments, MVLR withheld for debt service, investment and the defees, reversal of accrued interest, and transfer of prior year and inding cash with fiscal agent to payments of refunded bonds escrow	22,713.92 1,914.48 16,611.08 37,736.19 1,088,000.00 430,937.50	24,628.40 - 16,611.08 37,736.19 37,736.19 - 1,492,174.48 407.20 26,826.55
Account # 11XX 1220 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 amprovided in Air Fund 210 De Account # 9200/730 9200/720 9200/720 9200/730 9200/761 1114 3322 3326 11XX To record det earnings, rela advance refur agent. Reconciliation Beginning fun 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&DS disbursements, investment 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. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment and 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	22,713.92 1,914.48 16,611.08 37,736.19 1,088,000.00 430,937.50	24,628.40 - 16,611.08 37,736.19 37,736.19 - 1,492,174.48 407.20 26,826.55
Account # 11XX 1220 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 amprovided in Ar Fund 210 De Account # 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record detearnings, relaadvance refur agent. Reconciliation Beginning 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 D&DS disbursements, investment 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 Description Professional and Technical Services CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as ricide 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 tited 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: withheld	22,713.92 1,914.48 16,611.08 37,736.19 1,088,000.00 430,937.50	24,628.40 - 16,611.08 37,736.19 37,736.19 - 1,492,174.48 407.20 26,826.55 216,083.55 1,492,174.48
Account # 11XX 1220 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 amprovided in Ar Fund 210 De Account # 9200/730 9200/730 9200/761 9210 1114 3322 3326 11XX To record det earnings, rela advance refur agent. Reconciliation Beginning fun Plus: CO&DS Bond int	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 Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Description Professional and Technical Services CO&DS Withheld for Administration Interest CO&DS Withheld for actual administration fees as Inticle 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 atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Interest of activity in fund 210, Debt Service: Interest of act	22,713.92 1,914.48 16,611.08 37,736.19 1,088,000.00 430,937.50	24,628.40 - 16,611.08 37,736.19 37,736.19 - 1,492,174.48 407.20 26,826.55 1,492,174.48 407.20
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 Air Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 33322 3326 11XX To record det earnings, rela advance refur agent. Reconciliation 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 D&DS 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 Description Professional and Technical Services 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 anding cash with fiscal agent to payments of refunded bonds escrow Denor of activity in fund 210, Debt Service: and balance as provided in prior school year withheld Deterest (revenue on withheld MVLR) Debt bond proceeds	22,713.92 1,914.48 16,611.08 37,736.19 1,088,000.00 430,937.50	24,628.40 - 16,611.08 37,736.19 37,736.19 - 1,492,174.48 407.20 26,826.55 1,492,174.48 407.20 4,376,000.00
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 33323 To record amprovided in Air Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 33322 33326 11XX To record det earnings, rela advance refur agent. Reconciliation Beginning fun Plus: CO&DS Bond int Refunde Premium	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 Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS Description Professional and Technical Services CO&DS Withheld for Administration Interest CO&DS Withheld for actual administration fees as Inticle 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 atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Interest of activity in fund 210, Debt Service: Interest of act	22,713.92 1,914.48 16,611.08 37,736.19 1,088,000.00 430,937.50	24,628.40 - 16,611.08 37,736.19 37,736.19 - 1,492,174.48 407.20 26,826.55 1,492,174.48 407.20
Account # 11XX 1220 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 amprovided in Al Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 3322 33326 11XX To record det earnings, rela advance refur agent. Reconciliatio Beginning fun Plus: CO&DS Bond int Refunde Premiur 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&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 Interest on Undistributed CO&DS Description 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. Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment and the 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: In balance as provided in prior school year Withheld Interest Service NVLR withheld MVLR) Interest Service on withheld MVLR) Interest Service on withheld MVLR) Interest Service Se	22,713.92 1,914.48 16,611.08 37,736.19 1,088,000.00 430,937.50	24,628.40 - 16,611.08 37,736.19 37,736.19 - 1,492,174.48 407.20 26,826.55 1,492,174.48 407.20 4,376,000.00 667,665.67
Account # 11XX 1220 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 amprovided in Air Fund 210 De Account # 9200/710 9200/730 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record detearnings, relaadvance refuragent. Reconciliation Beginning fun Plus: CO&DS Bond inte	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 Deferred Revenues - Unavailable, 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 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 Denor of activity in fund 210, Debt Service: and balance as provided in prior school year withheld Deterest (revenue on withheld MVLR) Debt bond proceeds	22,713.92 1,914.48 16,611.08 37,736.19 1,088,000.00 430,937.50	24,628.40 - 16,611.08 37,736.19 37,736.19 - 1,492,174.48 407.20 26,826.55 1,492,174.48 407.20 4,376,000.00
Account # 11XX 1220 9200/730 9200/710 22632 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 # 9200/710 9200/730 9200/730 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record detearnings, relaadvance 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 D&DS disbursements, investment 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 Description Professional and Technical Services 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 Ited fees, reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow Interest (revenue on withheld MVLR)	22,713.92 1,914.48 16,611.08 37,736.19 1,088,000.00 430,937.50	24,628.40 - 16,611.08 37,736.19 37,736.19 1,492,174.48 407.20 26,826.55 1,492,174.48 407.20 4,376,000.00 667,665.67 1,088,000.00
Account # 11XX 1220 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 amprovided in Ar Fund 210 De Account # 9200/720 9200/730 9200/761 2210 11114 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	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 Interest on Undistributed CO&DS Description Professional and Technical Services CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as Inticle 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 atted 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 Description Des	22,713.92 1,914.48 16,611.08 37,736.19 1,088,000.00 430,937.50	24,628.40 - 16,611.08 37,736.19 37,736.19 1,492,174.48 407.20 26,826.55 1,492,174.48 407.20 4,376,000.00 667,665.67 1,088,000.00 430,937.50
Account # 11XX 1220 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 amprovided in Air Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 33322 3326 11XX 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	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 Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed 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. Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of 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 Interest (revenue on withheld MVLR) and balance as provided in prior school year withheld terest (revenue on withheld MVLR) and balance as provided in prior school year withheld terest (revenue on withheld MVLR) and balance as provided in prior school year withheld terest (revenue on withheld MVLR) and balance as provided in prior school year withheld terest (revenue on withheld MVLR) and balance as provided in prior school year withheld terest (revenue on withheld MVLR) and balance as provided bonds escrow agent and fees on refunded bonds (admin and underwriter fees)	22,713.92 1,914.48 16,611.08 37,736.19 1,088,000.00 430,937.50	24,628.40 - 16,611.08 37,736.19 37,736.19 1,492,174.48 407.20 26,826.55 1,492,174.48 407.20 4,376,000.00 667,665.67 1,088,000.00 430,937.50
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 Air 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. Reconciliation Beginning fun Plus: CO&DS Bond int Refunde Premium Less: Principal 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 D&DS disbursements, investment 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 Description Professional and Technical Services 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 ted fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow Interest (revenue on withheld MVLR) and balance as provided in prior school year withheld terest (revenue on withheld MVLR) and balance as provided in prior school year withheld terest (revenue on withheld MVLR) and balance as provided in prior school year withheld terest (revenue on withheld MVLR) and balance as provided in prior school year withheld terest (revenue on withheld MVLR) and bond proceeds on or refunded bonds I payments expenditure ut fees on bond interest above) ts to refunded bonds escrow agent ut fees on refunded bonds (admin and underwriter fees) t on refunded bonds	22,713.92 1,914.48 16,611.08 37,736.19 1,088,000.00 430,937.50	24,628.40 - 16,611.08 37,736.19 37,736.19 1,492,174.48 407.20 26,826.55 1,492,174.48 407.20 4,376,000.00 667,665.67 1,088,000.00 430,937.50 470.73

Sumter County School District

	lting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	upital Projects, COBI Bonds		
Account #			
11XX	<u>Description</u> Cash	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	_	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		_
	ey bond issues for the 2016-2017 fiscal year.		
	·		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
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		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-	A to refund callable portion of Series 2006-A due from 1/1/2018		
through 1/1/2	028		
Ū			
	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-	A to refund callable portion of Series 2008-A due from 1/1/2018		
through 1/1/2	026		
•			
	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2016-2017 fiscal year		
V l	tal	D-I-it	0
Year-end en	ries.	<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	225,422.41	
1220	Due from Other Agencies	2.680.22	
9200/730	Dues and Fees (Administrative expense)	225.91	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		225,422.41
3325	Interest on Undistributed CO&DS		2,906.13
To record CC	0&DS dispursements, investment earnings, and treasury lees.		
To record CC	D&DS disbursements, investment earnings, and treasury fees.		
	Deferred Revenues - Unavailable - Prior Year	1,950.16	
2632		1,950.16	-
2632 3321	Deferred Revenues - Unavailable - Prior Year	1,950.16	- 1,950.16
2632 3321 3325	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	1,950.16	- 1,950.16
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	1,950.16	- 1,950.16
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	1,950.16	- 1,950.16
2632 3321 3325 To record PY Fund 100 Ge Account #	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Peneral Fund Description	1,950.16	- 1,950.16
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 Description Professional and Technical Services	1,950.16 4,452.84	
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		- 1,950.16 4,452.84
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 Founds withheld from MVLR for actual administration fees as		
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		
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A	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 Hounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
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 - 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 Description MVLR for actual administration fees as a pricle XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds		
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 - 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 Brounts withheld from MVLR for actual administration fees as riccle XII, Section 9, Subsection (d) of the Florida Constitution. Description Description Description	4,452.84	
2632 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 - 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 Brounts withheld from MVLR for actual administration fees as ricicle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal	4,452.84 64,000.00	
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Comeral Fund Description Professional and Technical Services CO&DS Withheld for Administration COCOUNTY WITHOUT BOOK OF THE PRIOR OF THE	4,452.84 64,000.00 4,610.00	
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	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 Diounts 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	4,452.84 64,000.00 4,610.00 21.13	
2632 3321 3325 To 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 - 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 Diounts 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	4,452.84 64,000.00 4,610.00	
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210	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 Distribution 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	4,452.84 64,000.00 4,610.00 21.13	
2632 3321 3325 To 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	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 Distribution MVLR for actual administration fees as a pricle 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	4,452.84 64,000.00 4,610.00 21.13	4,452.84
2632 3321 3325 To 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 - 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 Dounts withheld from MVLR for actual administration fees as Article 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	4,452.84 64,000.00 4,610.00 21.13	4,452.84 66,980.75
2632 3321 3325 To 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 - 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 Dounts withheld from MVLR for actual administration fees as Article 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	4,452.84 64,000.00 4,610.00 21.13	4,452.84 4,452.84 66,980.75 18.28
2632 3321 3325 To 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 - 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 Dounts withheld from MVLR for actual administration fees as Article 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	4,452.84 64,000.00 4,610.00 21.13	4,452.84 66,980.75
2632 3321 3325 To 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	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 Dounts withheld from MVLR for actual administration fees as Article 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	4,452.84 64,000.00 4,610.00 21.13	4,452.84 4,452.84 66,980.75 18.28
2632 3321 3325 To 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 - 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 Distribution MVLR for actual administration fees as a pricted 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	4,452.84 64,000.00 4,610.00 21.13	4,452.84 4,452.84 66,980.75 18.28
2632 3321 3325 To 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	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 Dounts withheld from MVLR for actual administration fees as Article 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 Redemption Fees Payments 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 Redempti	4,452.84 64,000.00 4,610.00 21.13	4,452.84 4,452.84 66,980.75 18.28
2632 3321 3325 To 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	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 Diounts 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	4,452.84 64,000.00 4,610.00 21.13	4,452.84 4,452.84 66,980.75 18.28
2632 3321 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 11114 3322 3326 11XX To record del 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 Description Professional and Technical Services CO&DS Withheld for Administration Distributed 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 Redemption of Principal Interest SBA Sinking 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 Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal agent to payments of refunded bonds escrow	4,452.84 64,000.00 4,610.00 21.13	4,452.84 4,452.84 66,980.75 18.28
2632 3321 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 11114 3322 3326 11XX To record del 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 Description Professional and Technical Services CO&DS Withheld for Administration Diounts 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	4,452.84 64,000.00 4,610.00 21.13	4,452.84 4,452.84 66,980.75 18.28
2632 3321 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 111XX To record del earnings, rela advance refu agent. Reconciliation	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 Distributed 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 Redemption of Principal Interest SBA Sinking 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 Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal agent to payments of refunded bonds escrow	4,452.84 64,000.00 4,610.00 21.13	4,452.84 4,452.84 66,980.75 18.28
2632 3321 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 111XX To record del earnings, rela advance refu agent. Reconciliation	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 Distributed Roman MVLR for actual administration fees as Pricle 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 Cash With Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Refunding Sand Earnings Cash Description Redemption of Refunding Bonds SBA Sinking Fund Earnings Cash Description Refunding Bonds SBA Sinking Fund Earnings Cash Description Refunded Bonds SBA Sinking Fund Earnings Cash Description Refunded Bonds SBA Sinking Fund Earnings Cash Description Refunded Bonds SBA Sinking Fund Earnings Cash Description Refunding Bond Escrow Refund	4,452.84 64,000.00 4,610.00 21.13	4,452.84 66,980.75 18.28 1,632.10
2632 3321 3325 To 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 del 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 Description Professional and Technical Services CO&DS Withheld for Administration Distributed Roman MVLR for actual administration fees as Pricle 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 Cash With Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Refunding Sand Earnings Cash Description Redemption of Refunding Bonds SBA Sinking Fund Earnings Cash Description Refunding Bonds SBA Sinking Fund Earnings Cash Description Refunded Bonds SBA Sinking Fund Earnings Cash Description Refunded Bonds SBA Sinking Fund Earnings Cash Description Refunded Bonds SBA Sinking Fund Earnings Cash Description Refunding Bond Escrow Refund	4,452.84 64,000.00 4,610.00 21.13	4,452.84 66,980.75 18.28 1,632.10
2632 3321 3325 To 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 agent. Reconciliation 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 Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 Service Payments, MVLR withheld for debt service, investment atted 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: The distance as provided in prior school year Withheld	4,452.84 64,000.00 4,610.00 21.13	4,452.84 66,980.75 18.28 1,632.10 2,364.63 66,980.75
2632 3321 3325 To 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 33322 3326 11XX To record del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond int	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 Diounts 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 anding cash with fiscal agent to payments of refunded bonds escrow Den of activity in fund 210, Debt Service: In the service on withheld MVLR)	4,452.84 64,000.00 4,610.00 21.13	4,452.84 66,980.75 18.28 1,632.10 2,364.63
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 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde	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 Diounts 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 On of activity in fund 210, Debt Service: Withheld Deferred Revenue on withheld MVLR) Debt Deferred Revenues on Understand 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 SBA Sinking Fund Earnings Cash Description	4,452.84 64,000.00 4,610.00 21.13	4,452.84 66,980.75 18.28 1,632.10 2,364.63 66,980.75
2632 3321 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 33322 3326 11XX To record del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde Premiur	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 Diounts 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 anding cash with fiscal agent to payments of refunded bonds escrow Den of activity in fund 210, Debt Service: In the service on withheld MVLR)	4,452.84 64,000.00 4,610.00 21.13	4,452.84 66,980.75 18.28 1,632.10 2,364.63 66,980.75
2632 3321 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 111XX To record del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde Premiur Less:	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 Distributed Rome 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 Redemption of Principal Interest of prior year actual interest Payable Cash with Fiscal Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal Payable Cash with Fiscal Payable Cash of Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest, and transfer of prior year and prior service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year and prior service payments of refunded bonds escrow Description Redemption of Principal Interest Payable Description Redemption of Principal Interest Payable Cash with Fiscal Payable Cash with Fiscal Payable Cash with Fiscal Payable Cash withheld Interest Payable Description Redemption of Principal Interest Payable Description Redemp	4,452.84 64,000.00 4,610.00 21.13	4,452.84 66,980.75 18.28 1,632.10 2,364.63 66,980.75 18.28
2632 3321 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 11114 3322 3326 111XX To record del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde Premiur Less: Principa	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 Distributed Every Cowney of the Florida Constitution. Description Professional and Technical Services CO&DS Withheld for 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 Of service payments, MVLR withheld for debt service, investment atted 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: In displayments In payments	4,452.84 64,000.00 4,610.00 21.13	4,452.84 66,980.75 18.28 1,632.10 2,364.63 66,980.75 18.28
2632 3321 3325 To 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 11114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in' Refundac Premiur Less: Principa Interest	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 Discounts 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 Reference Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Reference Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Reference Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Reference Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Reference Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Reference Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Reference Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Reference CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Reference CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Reference CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Reference CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Reference CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Reference CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Reference CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Reference CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Reference CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earning Cash	4,452.84 64,000.00 4,610.00 21.13	4,452.84 66,980.75 18.28 1,632.10 2,364.63 66,980.75 18.28
2632 3321 3325 To 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 refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde Premiur Less: Principa Interest Dues ar	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 withheld from MVLR for actual administration fees as Pricle 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 SBE Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBE/COBI Bonds Description SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBE/COBI Bonds Descripti	4,452.84 64,000.00 4,610.00 21.13	4,452.84 66,980.75 18.28 1,632.10 2,364.63 66,980.75 18.28
2632 3321 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 11114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond int Refunde Premiur Less: Principa Interest Dues ar Paymen	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. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted 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: In displayments withheld terest (revenue on withheld MVLR) and bond proceeds In on refunded bonds In payments expenditure In dees (fees on bond interest above) Interest (fees on bond interest abov	4,452.84 64,000.00 4,610.00 21.13	4,452.84 66,980.75 18.28 1,632.10 2,364.63 66,980.75 18.28
2632 3321 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 33322 3326 11XX To record del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond in' Refunde Premiur Less: Principa Interest Dues ar Paymen Dues ar	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 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 on of activity in fund 210, Debt Service: In displayments Description Interest Payable Cash Description Redemption of Principal Interest Description Redemption of	4,452.84 64,000.00 4,610.00 21.13	4,452.84 66,980.75 18.28 1,632.10 2,364.63 66,980.75 18.28
2632 3321 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 33322 3326 11XX 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	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 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 On of activity in fund 210, Debt Service: In distance as provided in prior school year withheld terest (revenue on withheld MVLR) and bond proceeds In on refunded bonds In payments expenditure Indicate the prior of the payments of fees on bond interest above) Into the funded bonds escrow agent Indicate the payments of refunded bonds escrow agent Indicate fees on refunded bonds (admin and underwriter fees) Into refunded bonds In payments Interest (revenue on withheld bonds (admin and underwriter fees) Interest (refunded bonds (admin and underwriter fees) Interest (refunded bonds (admin and underwriter fees) Interest (refunded bonds (admin and underwriter fees)	4,452.84 64,000.00 4,610.00 21.13	4,452.84 66,980.75 18.28 1,632.10 2,364.63 66,980.75 18.28 64,000.00 4,610.00

Suwannee County School District

	ing from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
Fund 310 Cap	oital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mone	y bond issues for the 2016-2017 fiscal year.		
	•		
Fund 210 Der	ot 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		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	to refund callable portion of Series 2006-A due from 1/1/2018		
through 1/1/20	·		
ū			
Fund 210 Dek	ot Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	to refund callable portion of Series 2008-A due from 1/1/2018		-
	·		
through 1/1/20			
Fund 210 Deb	ot Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	terest for the 2016-2017 fiscal year		
	······································		
Year-end entr	ies:	<u>Debit</u>	Credit
Fund 360 Car	oital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	57,473.49	
1220	Due from Other Agencies	1,912.49	
9200/730	Dues and Fees (Administrative expense)	161.20	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		57,473.49
3325	Interest on Undistributed CO&DS		2,073.69
To record CO	&DS disbursements, investment earnings, and treasury fees.		
2632	Deferred Revenues - Unavailable - Prior Year	1,408.79	
3321	CO&DS Distributed		=
	Interest on Undistributed CO&DS		1,408.79
3325	Deferred Revenues - Unavailable, CO&DS disbursements, and		
	bolotica Novoliaco Chavallablo, CCabo alobalocinionio, ana		
To record PY			
To record PY Fund 100 Ger	neral Fund		
To record PY Fund 100 Ger Account #	neral Fund Description		
To record PY Fund 100 Ger Account # 7200/310	neral Fund Description Professional and Technical Services	3,177.36	
To record PY Fund 100 Ger Account # 7200/310 3323	neral Fund Description Professional and Technical Services CO&DS Withheld for Administration	3,177.36	3,177.36
To record PY Fund 100 Ger Account # 7200/310 3323 To record amo	Description Professional and Technical Services CO&DS Withheld for Administration punts withheld from MVLR for actual administration fees as	3,177.36	3,177.36
To record PY Fund 100 Ger Account # 7200/310 3323 To record amo	neral Fund Description Professional and Technical Services CO&DS Withheld for Administration	3,177.36	3,177.36
To record PY Fund 100 Ger Account # 7200/310 3323 To record amo	Description Professional and Technical Services CO&DS Withheld for Administration punts withheld from MVLR for actual administration fees as	3,177.36	3,177.36
To record PY Fund 100 Ger Account # 7200/310 3323 To record amo provided in Art Fund 210 Det	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.	3,177.36	3,177.36
To record PY Fund 100 Ger Account # 7200/310 3323 To record amc provided in Art Fund 210 Det Account #	Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional Administration fees as sticle XII, Section 9, Subsection (d) of the Florida Constitution. Description		3,177.36
To record PY Fund 100 Ger Account # 7200/310 3323 To record amo provided in Art Fund 210 Det Account # 9200/710	Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional Services Pr	139,000.00	3,177.36
To record PY Fund 100 Ger Account # 7200/310 3323 To record amo provided in Art Fund 210 Det Account # 9200/710 9200/720	Description Professional and Technical Services	139,000.00 15,640.00	3,177.36
To record PY Fund 100 Ger Account # 7200/310 3323 To record amo provided in Art Fund 210 Det Account # 9200/710 9200/720 9200/730	Description Professional and Technical Services	139,000.00	3,177.36
To record PY Fund 100 Ger Account # 7200/310 3323 To record amo provided in Art Fund 210 Det Account # 9200/710 9200/720 9200/730 9200/761	Description Professional and Technical Services	139,000.00 15,640.00	3,177.36
To record PY Fund 100 Ger Account # 7200/310 3323 To record amo provided in Art Fund 210 Det Account # 9200/710 9200/720 9200/730 9200/761 2210	Description Professional and Technical Services CO&DS Withheld for Administration rounts 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	139,000.00 15,640.00	3,177.36
To record PY Fund 100 Ger Account # 7200/310 3323 To record amo provided in Art Fund 210 Det Account # 9200/710 9200/720 9200/730 9200/761 2210 1114	Description Professional and Technical Services CO&DS Withheld for Administration Founts withheld from MVLR for actual administration fees as sticle 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	139,000.00 15,640.00	_
To record PY Fund 100 Ger Account # 7200/310 3323 To record amo provided in Art Fund 210 Det Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322	Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as dicle 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	139,000.00 15,640.00	151,173.15
To record PY Fund 100 Ger Account # 7200/310 3323 To record amo provided in Art Fund 210 Det Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326	Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional Service Service Service (d) of the Florida Constitution. Professional Service Se	139,000.00 15,640.00	151,173.15 41.25
Fund 100 Ger Account # 7200/310 3323 To record amo	Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as dicle 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	139,000.00 15,640.00	151,173.15
To record PY Fund 100 Ger Account # 7200/310 3323 To record amo provided in Art Fund 210 Det Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX	Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional Service Service Service (d) of the Florida Constitution. Professional Service Se	139,000.00 15,640.00	151,173.15 41.25
To record PY Fund 100 Ger Account # 7200/310 3323 To record amore provided in Art Fund 210 Det Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record deb	Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as cicle 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	139,000.00 15,640.00	151,173.15 41.25
To record PY Fund 100 Ger Account # 7200/310 3323 To record amo provided in Art Fund 210 Det Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record deb earnings, relat	Description Professional and Technical Services	139,000.00 15,640.00	151,173.15 41.25
To record PY Fund 100 Ger Account # 7200/310 3323 To record amo provided in Art Fund 210 Det Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record deb earnings, relat advance refun	Description Professional and Technical Services	139,000.00 15,640.00	151,173.15 41.25
To record PY Fund 100 Ger Account # 7200/310 3323 To record amore provided in Art Fund 210 Det Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record deb earnings, relat advance refun agent.	Description Professional and Technical Services	139,000.00 15,640.00	151,173.15 41.25
To record PY Fund 100 Ger Account # 7200/310 3323 To record amo provided in Art Fund 210 Det Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record deb earnings, relat advance refun agent.	Description Professional and Technical Services	139,000.00 15,640.00	151,173.15 41.25
To record PY Fund 100 Ger Account # 7200/310 3323 To record amo provided in Ari Fund 210 Det Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 33322 3326 11XX To record deb earnings, relat advance refun agent. Reconciliation	Description Professional and Technical Services	139,000.00 15,640.00	151,173.15 41.25
To record PY Fund 100 Ger Account # 7200/310 3323 To record amo provided in Ari Fund 210 Det Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 33322 3326 11XX To record deb earnings, relat advance refun agent. Reconciliation	Description Professional and Technical Services	139,000.00 15,640.00	151,173.15 41.25 3,473.29
To record PY Fund 100 Ger Account # 7200/310 3323 To record amo provided in Art Fund 210 Det Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record deb earnings, relat advance refun agent. Reconciliation Beginning fund	Description Professional and Technical Services	139,000.00 15,640.00	7,880.41
To record PY Fund 100 Ger Account # 7200/310 3323 To record amore provided in Art Fund 210 Det Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record deb earnings, relat advance refun agent. Reconciliation Beginning fund Plus: CO&DS	Description Professional and Technical Services	139,000.00 15,640.00	7,880.41 151,173.15
To record PY Fund 100 Ger Account # 7200/310 3323 To record amo provided in Art Fund 210 Det Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record deb earnings, relat advance refun agent. Reconciliation Beginning fund Plus: CO&DS s Bond inte	Description Professional and Technical Services	139,000.00 15,640.00	7,880.41
To record PY Fund 100 Ger Account # 7200/310 3323 To record amo provided in Art Fund 210 Det Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record deb earnings, relat advance refun agent. Reconciliation Plus: CO&DS Bond inte Refunded	Description Professional and Technical Services	139,000.00 15,640.00	7,880.41 151,173.15
To record PY Fund 100 Ger Account # 7200/310 3323 To record amore provided in Art Fund 210 Det Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record deb earnings, relat advance refun agent. Reconciliation Plus: CO&DS Bond inter Refunded Premium	Description Professional and Technical Services	139,000.00 15,640.00	7,880.41 151,173.15
To record PY Fund 100 Ger Account # 7200/310 3323 To record amore provided in Art Fund 210 Det Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 33322 3326 11XX To record deb earnings, relat advance refun agent. Reconciliation Beginning fund Plus:	Description Professional and Technical Services	139,000.00 15,640.00	7,880.41 151,173.15 41.25 3,473.29
To record PY Fund 100 Ger Account # 7200/310 3323 To record amore provided in Art Fund 210 Det Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 33322 33326 11XX To record deb earnings, relat advance refun agent. Reconciliation Beginning fund Plus: CO&DS Send index Refunded Premium Less: Principal	Description Professional and Technical Services	139,000.00 15,640.00	7,880.41 151,173.15 41.25 3,473.29 7,880.41 151,173.15 41.25
To record PY Fund 100 Ger Account # 7200/310 3323 To record amore provided in Art Fund 210 Det Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record deb earnings, relat advance refun agent. Reconciliation Beginning fund Plus: CO&DS S Bond interest earling and a premium Less: Principal Interest earlings and a premium Less:	Description Professional and Technical Services	139,000.00 15,640.00	7,880.41 151,173.15 41.25 3,473.29 7,880.41 151,173.15 41.25
To record PY Fund 100 Ger Account # 7200/310 3323 To record amore provided in Art Fund 210 Det Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record deb earnings, relat advance refundagent. Reconciliation Beginning fund Plus: CO&DS so Bond interest earning and linterest ea	Description Professional and Technical Services	139,000.00 15,640.00	7,880.41 151,173.15 41.25 3,473.29 7,880.41 151,173.15 41.25
To record PY Fund 100 Ger Account # 7200/310 3323 To record amore provided in Art Fund 210 Det Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record deb earnings, relat advance refundagent. Reconciliation Beginning fund Plus: CO&DS so Bond interest earning and linterest ea	Description Professional and Technical Services	139,000.00 15,640.00	7,880.41 151,173.15 41.25 3,473.29 7,880.41 151,173.15 41.25
To record PY Fund 100 Ger Account # 7200/310 3323 To record amore provided in Art Fund 210 Det Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record deb earnings, relate advance refun agent. Reconciliation Plus: CO&DS Bond interest of Dues and Payment Proposition Proposition Payment	Description Professional and Technical Services	139,000.00 15,640.00	7,880.41 151,173.15 41.25 3,473.29 7,880.41 151,173.15 41.25
To record PY Fund 100 Ger Account # 7200/310 3323 To record amore provided in Art Fund 210 Det Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record deb earnings, relate advance refun agent. Reconciliation Plus: CO&DS Bond interest of Dues and Payment Proposition Proposition Payment	Description Professional and Technical Services	139,000.00 15,640.00	7,880.41 151,173.15 41.25 3,473.29 7,880.41 151,173.15 41.25
To record PY Fund 100 Ger Account # 7200/310 3323 To record amore provided in Art Fund 210 Det Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record deb earnings, relat advance refun agent. Reconciliation Plus: CO&DS Bond interest of premium Less: Principal Interest of Dues and Payment Proposition Proposition Proposition Payment Dues and Payment Dues and Payment Proposition Proposi	Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional MVLR for actual administration fees as sticle XII, Section 9, Subsection (d) of the Florida Constitution. Professional Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 ed fees, reversal of accrued interest, and transfer of prior year ding cash with fiscal agent to payments of refunded bonds escrow Professional Reverse on withheld MVLR of a balance as provided in prior school year Withheld Brest (revenue on withheld MVLR) To bond proceeds To refunded bonds Payments To refunded bonds To refunded bonds escrow agent To fees (fees on bond interest above) To refunded bonds (admin and underwriter fees) To refunded bonds	139,000.00 15,640.00	7,880.41 151,173.15 41.25 3,473.29 7,880.41 151,173.15 41.25

Taylor County School District

Entries resu	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
	upital Projects, COBI Bonds	_	<u></u>
Account # 11XX	<u>Description</u> Cash	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2016-2017 fiscal year.		
Fund 210 De	ebt 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		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-	A to refund callable portion of Series 2006-A due from 1/1/2018		
through 1/1/2	028		
Fund 210 De	ebt 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)		-
	A to refund callable portion of Series 2008-A due from 1/1/2018		
through 1/1/2	026		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2016-2017 fiscal year		
Year-end en	trine:	Debit	Credit
		Debit	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	102,798.54	
1220	Due from Other Agencies	942.27	
9200/730	Dues and Fees (Administrative expense)	79.42	
9200/710	Interest		
	Deferred Devenues - Uneveilable		
2632	Deferred Revenues - Unavailable		- 102 708 5 <i>1</i>
2632 3321	CO&DS Distributed		- 102,798.54 1 021 69
2632 3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		,
2632 3321 3325	CO&DS Distributed		102,798.54 1,021.69
2632 3321 3325 To record CC 2632	CO&DS Distributed Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	694.10	
2632 3321 3325 To 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	694.10	1,021.69
2632 3321 3325 To 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	694.10	,
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	694.10	1,021.69
2632 3321 3325 To 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 Deferred Revenues - Unavailable, CO&DS disbursements, and	694.10	1,021.69
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 Description	694.10	1,021.69
2632 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 O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS OEFerred Revenues - Unavailable, CO&DS disbursements, and COEFER Fund Description Professional and Technical Services	694.10 1,565.46	1,021.69 - 694.10
2632 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 O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Oeferred Revenues - Unavailable, CO&DS disbursements, and Coeferred Fund Description Professional and Technical Services CO&DS Withheld for Administration		1,021.69
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 Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration pounts withheld from MVLR for actual administration fees as		1,021.69 - 694.10
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 O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Oeferred Revenues - Unavailable, CO&DS disbursements, and Coeferred Fund Description Professional and Technical Services CO&DS Withheld for Administration		1,021.69 - 694.10
2632 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 Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration pounts withheld from MVLR for actual administration fees as		1,021.69 - 694.10
2632 3321 3325 To 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 Injury Section 9, Subsection (d) of the Florida Constitution.		1,021.69 - 694.10
2632 3321 3325 To record CC 2632 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 D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year		1,021.69 - 694.10
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year		1,021.69 - 694.10
2632 3321 3325 To record CC 2632 3321 3325 To 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	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year		1,021.69 - 694.10
2632 3321 3325 To record CC 2632 3321 3325 To 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	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year		1,021.69 - 694.10
2632 3321 3325 To record CC 2632 3321 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	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year		1,021.69 - 694.10
2632 3321 3325 To record CC 2632 3321 3325 To 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	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year		1,021.69 - 694.10
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year		1,021.69 - 694.10
2632 3321 3325 To record CC 2632 3321 3325 To 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	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year		1,021.69 - 694.10
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/730 9200/730 9200/730 9210 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		1,021.69 - 694.10
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 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		1,021.69 - 694.10
2632 3321 3325 To record CC 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 11114 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		1,021.69 - 694.10
2632 3321 3325 To record CC 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 11114 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		1,021.69 - 694.10
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided 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 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 Description Professional and Technical Services CO&DS Withheld for Administration Discusts withheld from MVLR for actual administration fees as Article 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 of Prior year and transfer of prior year and		1,021.69 - 694.10
2632 3321 3325 To record CC 2632 3321 3325 To 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 agent. Reconciliation	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year		1,021.69 - 694.10
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided 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 advance refu agent. Reconciliation 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 Discusts withheld from MVLR for actual administration fees as Article 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 of Prior year and transfer of prior year and		1,021.69 - 694.10
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2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/761 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation 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 Description Professional and Technical Services CO&DS Withheld for Administration Industry withheld from MVLR for actual administration fees as a 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 Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal Agent to payments of refunded bonds escrow Description Redemption of Principal Interest Payable Cash with Fiscal Agent to payments of refunded bonds escrow Description Redemption of Principal Interest Payable Cash Withheld Payable Cas		1,021.69 - 694.10
2632 3321 3325 To record CC 2632 3321 3325 To 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 11114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond in	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment 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 Industry withheld from MVLR for actual administration fees as Inticle 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 Obt service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Denoted activity in fund 210, Debt Service: In the defense of activity in fund 210, Debt Service: In the defense of activity in fund 210, Debt Service: In withheld terest (revenue on withheld MVLR)		1,021.69 - 694.10
2632 3321 3325 To record CC 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 11114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond in 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 Description Professional and Technical Services CO&DS Withheld for Administration Industry withheld from MVLR for actual administration fees as stricle 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 Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal Service Agents CO&DS Withheld Interest Payable Cash with Fiscal Service Agents CO&DS Withheld Interest Payable Cash with Fiscal Service Payable Cash Withheld Interest Payable Cash Withheld Pay		1,021.69 - 694.10
2632 3321 3325 To record CC 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 11114 33322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in' Refunde Premiur	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment 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 Industry withheld from MVLR for actual administration fees as Inticle 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 Obt service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Denoted activity in fund 210, Debt Service: In the defense of activity in fund 210, Debt Service: In the defense of activity in fund 210, Debt Service: In withheld terest (revenue on withheld MVLR)		1,021.69 - 694.10
2632 3321 3325 To record CC 2632 3321 3325 To 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 11114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: 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 the commendation of the comments of th		1,021.69 - 694.10
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in' Refunded 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 Description Professional and Technical Services CO&DS Withheld for Administration Industry withheld from MVLR for actual administration fees as stricle 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 Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal Service Agents CO&DS Withheld Interest Payable Cash with Fiscal Service Agents CO&DS Withheld Interest Payable Cash with Fiscal Service Payable Cash Withheld Interest Payable Cash Withheld Pay		1,021.69 - 694.10
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record del earnings, relaadvance refu advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refundac Premiur Less: Principa Interest	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year		1,021.69 - 694.10
2632 3321 3325 To record CC 2632 3321 3325 To 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 11114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymer	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment 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 Industributed CO&DS Description Professional and Technical Services CO&DS Withheld for Administration Industry		1,021.69 - 694.10
2632 3321 3325 To record CC 2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymer Dues 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 Description Professional and Technical Services CO&DS Withheld for 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 anding cash with fiscal agent to payments of refunded bonds escrow Den of activity in fund 210, Debt Service: In withheld terest (revenue on withheld MVLR) and balance as provided in prior school year withheld terest (revenue on withheld MVLR) and payments expenditure and fees (fees on bond interest above) that to refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees)		1,021.69 - 694.10
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 amprovided in A Fund 210 De Account # 9200/720 9200/730 9200/730 9200/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu advance refu advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymer D	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment 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 Inounts 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 Den of activity in fund 210, Debt Service: Individual cash provided in prior school year Withheld Interest (revenue on withheld MVLR) India balance as provided in prior school year Withheld Interest (revenue on withheld MVLR) India balance descrow agent India fees on refunded bonds escrow agent India fees on refunded bonds escrow agent India fees on refunded bonds (admin and underwriter fees) Interest on refunded bonds Interest (admin and underwriter fees)		1,021.69 - 694.10

Union County School District

Fund 310 Ca	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 - 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		-
No new mone	ey bond issues for the 2016-2017 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	<u>Description</u>		
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		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		_
	• • • •		
	A to refund callable portion of Series 2006-A due from 1/1/2018		
through 1/1/20	028		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description Cook with Figure / Spring Agents		
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)		-
	A to refund callable portion of Series 2008-A due from 1/1/2018		
	·		
through 1/1/20	JZ0		
Fund 210 De	bt Service, SBE/COBI Bonds		
			
Account #	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2016-2017 fiscal year		
Year-end ent	ries:	<u>Debit</u>	<u>Credit</u>
Fund 360 Ca	pital Projects, CO&DS		
	<u> </u>		
Account #	<u>Description</u>		
11XX	Cash	33,382.65	
1220	Due from Other Agencies	774.35	
9200/730	Dues and Fees (Administrative expense)	65.27	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		_
3321	CO&DS Distributed		33,382.65
3325	Interest on Undistributed CO&DS		839.62
			039.62
To record CO	&DS disbursements, investment earnings, and treasury fees.		
	5 (15)	= 40.00	
2632	Deferred Revenues - Unavailable - Prior Year	540.03	
2632 3321	CO&DS Distributed	540.03	-
2632 3321 3325	CO&DS Distributed Interest on Undistributed CO&DS	540.03	- 540.03
2632 3321 3325	CO&DS Distributed	540.03	- 540.03
2632 3321 3325 To record PY	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	540.03	- 540.03
2632 3321 3325 To record PY Fund 100 Ge	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund	540.03	- 540.03
2632 3321 3325 To record PY Fund 100 Ge	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description	540.03	- 540.03
2632 3321 3325 To record PY Fund 100 Ge Account #	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund	540.03 1,286.49	- 540.03
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description		540.03 1,286.49
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services		
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am	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		
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am- provided in Ar	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.		
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in Ar	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		
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in Ai	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		
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in Ar Fund 210 De Account #	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	1,286.49	
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in Ar Fund 210 De Account # 9200/710	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&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	1,286.49 47,000.00	
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in Air Fund 210 De Account # 9200/710 9200/720	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	1,286.49 47,000.00 5,270.00	
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in Ar Fund 210 De Account # 9200/710 9200/720 9200/730	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	1,286.49 47,000.00	
2632 3321 3325 To record PY Fund 100 Ge Account # 77200/310 3323 To record amprovided in Ar Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761	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	1,286.49 47,000.00 5,270.00	
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in Air Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210	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	1,286.49 47,000.00 5,270.00	
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in Ar	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	1,286.49 47,000.00 5,270.00	
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in Air Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210	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	1,286.49 47,000.00 5,270.00	
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in Ai Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts 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	1,286.49 47,000.00 5,270.00	1,286.49
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in Ar Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&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	1,286.49 47,000.00 5,270.00	1,286.49 1,286.49 51,096.86 13.94
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in Ai Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts 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	1,286.49 47,000.00 5,270.00	1,286.49 1,096.86
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in Ar Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record deb	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and operated Fund Description Professional and Technical Services CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as sticle 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	1,286.49 47,000.00 5,270.00	1,286.49 1,286.49 51,096.86 13.94
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in Ar Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record detearnings, rela	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and operated 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 SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year	1,286.49 47,000.00 5,270.00	1,286.49 1,286.49 51,096.86 13.94
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in Ar Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record detearnings, rela	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and operated Fund Description Professional and Technical Services CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as sticle 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	1,286.49 47,000.00 5,270.00	1,286.49 1,286.49 51,096.86 13.94
2632 3321 3325 To record PY Fund 100 Ge Account # 77200/310 3323 To record amprovided in Ar Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record debearnings, relaadvance refur	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and operated 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 SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year	1,286.49 47,000.00 5,270.00	1,286.49 1,286.49 51,096.86 13.94
2632 3321 3325 To record PY Fund 100 Ge Account # 77200/310 3323 To record amprovided in Ar Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record debearnings, relaadvance refur	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and operated 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 SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year	1,286.49 47,000.00 5,270.00	1,286.49 1,286.49 51,096.86 13.94
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in Ai Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record detearnings, relaadvance refur	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and operated 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 SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year	1,286.49 47,000.00 5,270.00	1,286.49 1,286.49 51,096.86 13.94
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 311XX To record dete earnings, rela advance refur agent. Reconciliatio	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services	1,286.49 47,000.00 5,270.00	1,286.49 - 51,096.86 13.94 1,175.32
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in Ai Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refur agent. Reconciliatio Beginning fun	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts 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 of 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	1,286.49 47,000.00 5,270.00	1,286.49 1,286.49 51,096.86 13.94
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in Ai Fund 210 De Account # 9200/710 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refur agent. Reconciliatio Beginning fun Plus:	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&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 of 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: In displacements and displacements and displacements are provided in prior school year	1,286.49 47,000.00 5,270.00	1,286.49 51,096.86 13.94 1,175.32
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in Air Fund 210 De Account # 9200/710 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record detearnings, relaadvance refur agent. Reconciliation Beginning fun Plus: CO&DS	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral 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 SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA 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: di balance as provided in prior school year withheld	1,286.49 47,000.00 5,270.00	1,286.49 51,096.86 13.94 1,175.32 2,656.32 51,096.86
2632 3321 3325 To record PY Fund 100 Ge Account # 77200/310 3323 To record amprovided in Ar Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record detearnings, relaadvance refuragent. Reconciliation Beginning fun Plus: CO&DS Bond int	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&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 anding 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)	1,286.49 47,000.00 5,270.00	1,286.49 51,096.86 13.94 1,175.32
2632 3321 3325 To record PY Fund 100 Ge Account # 77200/310 3323 To record amprovided in Ar Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record detearnings, relaadvance refuragent. Reconciliation Beginning fun Plus: CO&DS Bond int	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral 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 SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA 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: di balance as provided in prior school year withheld	1,286.49 47,000.00 5,270.00	1,286.49 51,096.86 13.94 1,175.32 2,656.32 51,096.86
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in Ar Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 33322 3326 11XX To record detearnings, relaadvance refuragent. Reconciliation Beginning fun Plus: CO&DS Bond int Refunde	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&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 anding 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)	1,286.49 47,000.00 5,270.00	1,286.49 51,096.86 13.94 1,175.32 2,656.32 51,096.86
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in Ar Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 33322 3326 11XX To record detearnings, relaadvance refuragent. Reconciliation Beginning fun Plus: CO&DS Bond int Refunde Premium	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services	1,286.49 47,000.00 5,270.00	1,286.49 51,096.86 13.94 1,175.32 2,656.32 51,096.86
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in Ar Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 312X To record detearnings, relaadvance refuradvance refuragent. Reconciliation Beginning fun Plus: CO&DS Bond int Refunde Premium Less:	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services	1,286.49 47,000.00 5,270.00	1,286.49 51,096.86 13.94 1,175.32 2,656.32 51,096.86 13.94
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in Ar Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record detearnings, relaadvance refur agent. Reconciliation Beginning fun Plus: CO&DS Bond int Refunde Premium Less: Principal	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services	1,286.49 47,000.00 5,270.00	1,286.49 51,096.86 13.94 1,175.32 51,096.86 13.94 - 47,000.00
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in Ai Fund 210 De Account # 9200/710 9200/730 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	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&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 of service payments, MVLR withheld for debt 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) di bond proceeds on on refunded bonds I payments expenditure	1,286.49 47,000.00 5,270.00	1,286.49 51,096.86 13.94 1,175.32 51,096.86 13.94 47,000.00 5,270.00
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in Ar Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record detearnings, relaadvance refur agent. Reconciliation Beginning fun Plus: CO&DS Bond int Refunde Premium Less: Principal Interest Dues an	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services	1,286.49 47,000.00 5,270.00	1,286.49 51,096.86 13.94 1,175.32 51,096.86 13.94 - 47,000.00
2632 3321 3325 To record PY Fund 100 Ge Account # 77200/310 3323 To record amprovided in Ar Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 33322 3326 11XX To record detearnings, relaadvance refuragent. Reconciliation Beginning fun Plus: CO&DS Bond int Refunde Premium Less: Principal Interest in Dues an Payment	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of 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: d balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds on on refunded bonds I payments expenditure d fees (fees on bond interest above) ts to refunded bonds escrow agent	1,286.49 47,000.00 5,270.00	1,286.49 51,096.86 13.94 1,175.32 51,096.86 13.94 47,000.00 5,270.00
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in Ar Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 33322 3326 11XX To record detearnings, relaadvance refuragent. Reconciliation Beginning fun Plus: CO&DS Bond int Refunde Premium Less: Principal Interest Dues an Paymen Dues an	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and neral Fund Description Professional and Technical Services	1,286.49 47,000.00 5,270.00	1,286.49 51,096.86 13.94 1,175.32 51,096.86 13.94 47,000.00 5,270.00
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in Air Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 33322 3326 11XX 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	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of 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: d balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds on on refunded bonds I payments expenditure d fees (fees on bond interest above) ts to refunded bonds escrow agent	1,286.49 47,000.00 5,270.00	1,286.49 51,096.86 13.94 1,175.32 51,096.86 13.94 47,000.00 5,270.00
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in Ar Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 33322 3326 11XX To record detearnings, relaadvance refuragent. Reconciliation Beginning fun Plus: CO&DS Bond int Refunde Premium Less: Principal Interest Dues an Paymen Dues an	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 ricicle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of 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: di balance as provided in prior school year withheld erest (revenue on withheld MVLR) di bond proceeds on 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) to on refunded bonds	1,286.49 47,000.00 5,270.00	1,286.49 51,096.86 13.94 1,175.32 51,096.86 13.94 47,000.00 5,270.00

Volusia County School District

	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	upital Projects, COBI Bonds		
Account #	Description		
11XX	<u>Description</u> Cash	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	_	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	_	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2016-2017 fiscal year.		
	·		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
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		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2006-A due from 1/1/2018		
through 1/1/2	028		
Fund 210 De	ebt Service Advance Bond Refunding		
	Description		
Account # 1114	Description Cash with Fiscal/Service Agents		
1114 9200/730	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	Discounts on Refunding Bonds	-	
9299/692 3715	Sale of Refunding Bonds	-	
3715 3792	Premium on Sale of Refunding Bonds		- -
3792 2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	, , , , , , , , , , , , , , , , , , , ,		-
	A to refund callable portion of Series 2008-A due from 1/1/2018		
through 1/1/2	020		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2016-2017 fiscal year		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
	<u> </u>		
Account #	<u>Description</u>	E00 E00 00	
11XX	Cash Rua fram Other America	590,526.60	
1220	Due from Other Agencies	20,974.83	
9200/730	Dues and Fees (Administrative expense) Interest	1,767.90	
9200/710			
2632 3321	Deferred Revenues - Unavailable CO&DS Distributed		500 526 60
3321 3325	Interest on Undistributed CO&DS		590,526.60 22,742.73
JU2U			22,142.13
To record CC	0&DS dishursements investment earnings and treasury foce		
To record CC	D&DS disbursements, investment earnings, and treasury fees.		
		15.360.57	
2632	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	15,360.57	-
2632 3321	Deferred Revenues - Unavailable - Prior Year	15,360.57	- 15,360.57
2632 3321 3325	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	15,360.57	- 15,360.57
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	15,360.57	- 15,360.57
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	15,360.57	- 15,360.57
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	15,360.57	- 15,360.57
2632 3321 3325 To record PY Fund 100 Ge Account #	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	15,360.57 34,846.92	- 15,360.57
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		- 15,360.57 34,846.92
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 Description Professional and Technical Services		
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		
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A	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 Brounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.		
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 - 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 Description MVLR for actual administration fees as orticle XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds		
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 - 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 Brounts withheld from MVLR for actual administration fees as ricicle XII, Section 9, Subsection (d) of the Florida Constitution. Description Description	34,846.92	
2632 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 - 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 Brounds withheld from MVLR for actual administration fees as ricicle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal	34,846.92 1,551,000.00	
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Content of Professional and Technical Services CO&DS Withheld for Administration COCOUNTY Description MVLR for actual administration fees as criticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest	34,846.92 1,551,000.00 185,470.00	
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	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 Diounts 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	34,846.92 1,551,000.00	
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761	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 Diounts 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	34,846.92 1,551,000.00 185,470.00	
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210	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 Distribution 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	34,846.92 1,551,000.00 185,470.00	
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 11114	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 Description Redemption of Principal Description	34,846.92 1,551,000.00 185,470.00	34,846.92
2632 3321 3325 To 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 - 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 Dounts withheld from MVLR for actual administration fees as Article 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	34,846.92 1,551,000.00 185,470.00	34,846.92 34,846.92
2632 3321 3325 To 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 - 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 Dounts withheld from MVLR for actual administration fees as Article 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	34,846.92 1,551,000.00 185,470.00	34,846.92 34,846.92 1,697,754.48 463.30
2632 3321 3325 To 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	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 Dounts withheld from MVLR for actual administration fees as Article 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	34,846.92 1,551,000.00 185,470.00	34,846.92 34,846.92
2632 3321 3325 To 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 - 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 Dounts withheld from MVLR for actual administration fees as Article 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 Redemption Redemption of Principal Redemption Redmption Redemption Redemption Redemption Redemption Redemption Re	34,846.92 1,551,000.00 185,470.00	34,846.92 34,846.92 1,697,754.48 463.30
2632 3321 3325 To 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	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 Diounts 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	34,846.92 1,551,000.00 185,470.00	34,846.92 34,846.92 1,697,754.48 463.30
2632 3321 3325 To 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 refu	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 Dounts withheld from MVLR for actual administration fees as Article 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 Redemption Redemption of Principal Redemption Redmption Redemption Redemption Redemption Redemption Redemption Re	34,846.92 1,551,000.00 185,470.00	34,846.92 34,846.92 1,697,754.48 463.30
2632 3321 3325 To 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 33322 3326 11XX To record del earnings, rela advance refu	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 Diounts 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	34,846.92 1,551,000.00 185,470.00	34,846.92 34,846.92 1,697,754.48 463.30
2632 3321 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 11XX To record del 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 Description Professional and Technical Services CO&DS Withheld for Administration Description Description Description Description Description Description Description Redemption of Principal Description Description Redemption of Principal	34,846.92 1,551,000.00 185,470.00	34,846.92 34,846.92 1,697,754.48 463.30
2632 3321 3325 To 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 del earnings, rela advance refu agent. Reconciliation	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 Distributed Rom MVLR for actual administration fees as Prictic 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 CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Redemption of SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Redemption of SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Redemption of SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal R	34,846.92 1,551,000.00 185,470.00	34,846.92 - 1,697,754.48 463.30 38,787.81
2632 3321 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 11114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliatic Beginning fur	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 Description Description Description Description Description Description Description Redemption of Principal Description Description Redemption of Principal	34,846.92 1,551,000.00 185,470.00	34,846.92 34,846.92 1,697,754.48 463.30
2632 3321 3325 To 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 del 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 Description Professional and Technical Services CO&DS Withheld for Administration 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 D	34,846.92 1,551,000.00 185,470.00	34,846.92 1,697,754.48 463.30 38,787.81 93,445.53
2632 3321 3325 To 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 agent. Reconciliation 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 Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as Inticle 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 Of Service payments, MVLR withheld for debt service, investment atted 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: The distance as provided in prior school year	34,846.92 1,551,000.00 185,470.00	34,846.92 - 1,697,754.48 463.30 38,787.81
2632 3321 3325 To 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 agent. Reconciliation 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 Description Professional and Technical Services CO&DS Withheld for Administration 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 D	34,846.92 1,551,000.00 185,470.00	34,846.92 1,697,754.48 463.30 38,787.81 93,445.53
2632 3321 3325 To 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 33322 3326 11XX To record del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond in	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 Dounts withheld from MVLR for actual administration fees as Inticle 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 Of Service payments, MVLR withheld for debt service, investment atted 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: The distance as provided in prior school year	34,846.92 1,551,000.00 185,470.00	34,846.92 - 1,697,754.48 463.30 38,787.81 93,445.53 1,697,754.48
2632 3321 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 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde	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 Diounts 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 anding cash with fiscal agent to payments of refunded bonds escrow Den of activity in fund 210, Debt Service: The withheld terest (revenue on withheld MVLR)	34,846.92 1,551,000.00 185,470.00	34,846.92 - 1,697,754.48 463.30 38,787.81 93,445.53 1,697,754.48
2632 3321 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 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde	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 Diounts 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 On of activity in fund 210, Debt Service: In displaying the prior school year Withheld Description Desc	34,846.92 1,551,000.00 185,470.00	34,846.92 - 1,697,754.48 463.30 38,787.81 93,445.53 1,697,754.48
2632 3321 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 11114 3322 3326 111XX To record del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde Premiur Less: Principa	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 Distributed Every Service Services CO&DS Withheld for Administration fees as ricle 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 Of Service, Investment at the fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Denoted Technical Service on withheld MVLR) Death Bonds Description	34,846.92 1,551,000.00 185,470.00	34,846.92 - 1,697,754.48 463.30 38,787.81 93,445.53 1,697,754.48 463.30 - 1,551,000.00
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in' Refundac Premiur Less: Principa Interest	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 Discounts 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 Ot service payments, MVLR withheld for debt service, investment atted 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: In displayments withheld MVLR) and bond proceeds In on refunded bonds Description Interest (revenue on withheld MVLR) Add bond proceeds In on refunded bonds Description Interest (revenue on withheld MVLR) Debt Service: Description Des	34,846.92 1,551,000.00 185,470.00	34,846.92 - 1,697,754.48 463.30 38,787.81 93,445.53 1,697,754.48 463.30 -
2632 3321 3325 To 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 11114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in' Refundac Premiur Less: Principa Interest	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 Distributed Every Service Services CO&DS Withheld for Administration fees as ricle 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 Of Service, Investment at the fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Denoted Technical Service on withheld MVLR) Death Bonds Description	34,846.92 1,551,000.00 185,470.00	34,846.92 - 1,697,754.48 463.30 38,787.81 93,445.53 1,697,754.48 463.30 - 1,551,000.00
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymer	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 Dt 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: Indicated balance as provided in prior school year Withheld Interest (revenue on withheld MVLR) and balance as provided in prior school year Withheld Interest (revenue on withheld MVLR) and bond proceeds In on refunded bonds Description De	34,846.92 1,551,000.00 185,470.00	34,846.92 - 1,697,754.48 463.30 38,787.81 93,445.53 1,697,754.48 463.30 - - 1,551,000.00 185,470.00
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 33322 3326 11XX To record del earnings, 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 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 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 on on refunded bonds If payments expenditure and fees (fees on bond interest above) at to refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees)	34,846.92 1,551,000.00 185,470.00	34,846.92 - 1,697,754.48 463.30 38,787.81 93,445.53 1,697,754.48 463.30 - - 1,551,000.00 185,470.00
2632 3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 33322 3326 11XX To record del earnings, 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 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 Dt 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: Indicated balance as provided in prior school year Withheld Interest (revenue on withheld MVLR) and balance as provided in prior school year Withheld Interest (revenue on withheld MVLR) and bond proceeds In on refunded bonds Description De	34,846.92 1,551,000.00 185,470.00	34,846.92 - 1,697,754.48 463.30 38,787.81 93,445.53 1,697,754.48 463.30 - - 1,551,000.00 185,470.00

Wakulla 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	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	y bond issues for the 2016-2017 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		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-A	to refund callable portion of Series 2006-A due from 1/1/2018		
through 1/1/20	028		
Fund 210 De	bt Service Advance Bond Refunding		
	Description		
Account # 1114	<u>Description</u> Cash with Fiscal/Service Agents		
1114 9200/730	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)	-	
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)		-
	to refund callable portion of Series 2008-A due from 1/1/2018		
through 1/1/20	•		
•			
	bt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210 Na	Accrued Interest Payable		-
No accrued in	terest for the 2016-2017 fiscal year		
Year-end ent	ries:	<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	<u>Description</u>	02.070.22	
11XX	Cash Due from Other Agencies	83,078.32	
1220	Due from Other Agencies	1,817.15	
9200/730 9200/710	Dues and Fees (Administrative expense) Interest	153.16	
	Deferred Revenues - Unavailable		_
2632 3321	CO&DS Distributed		83,078.32
3325	Interest on Undistributed CO&DS		1,970.31
	&DS disbursements, investment earnings, and treasury fees.		1,010101
	,		
2632	Deferred Revenues - Unavailable - Prior Year	1,307.11	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		1,307.11
10 record PY	Deferred Revenues - Unavailable, CO&DS disbursements, and		
Fund 100 Ge	neral Fund		
Account #	<u>Description</u>		
7200/310	Professional and Technical Services	3,018.96	
3323	CO&DS Withheld for Administration	,	3,018.96
To record am	ounts withheld from MVLR for actual administration fees as		
provided in A	ticle XII, Section 9, Subsection (d) of the Florida Constitution.		
<u>Fund 2</u> 10 De	bt Service, SBE/COBI Bonds		
Account #	Description		
	Redemption of Principal	105,000.00	
9200/710	Interest	12,790.00	
		36.33	
9200/720	SBA Sinking Fund Administration Fees		
9200/720 9200/730	Payments to Refunding Bond Escrow	-	
9200/720 9200/730 9200/761	•	- -	
9200/720 9200/730 9200/761 2210	Payments to Refunding Bond Escrow	- -	-
9200/720 9200/730 9200/761 2210 1114 3322	Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	-	- 115,166.72
9200/720 9200/730 9200/761 2210 1114 3322 3326	Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	-	31.43
9200/720 9200/730 9200/761 2210 1114 3322 3326	Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	-	
9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record deb	Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	-	31.43
9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record det earnings, rela	Payments 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	-	31.43
9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record det earnings, rela	Payments 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	-	31.43
9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record det earnings, rela	Payments 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	-	31.43
9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refur	Payments 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 redding cash with fiscal agent to payments of refunded bonds escrow	-	31.43
9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refur agent.	Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of 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	-	31.43 2,628.18
9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record determings, relar advance refur agent.	Payments 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 redding cash with fiscal agent to payments of refunded bonds escrow	-	31.43 2,628.18
9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record detearnings, relaadvance refuragent. Reconciliation	Payments 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 reding 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	-	31.43 2,628.18 6,445.52
9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record detearnings, relaadvance refuragent. Reconciliation Plus: CO&DS	Payments 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 adding 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	-	31.43 2,628.18 6,445.52 115,166.72
9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record detearnings, relaadvance refuragent. Reconciliation Beginning fun Plus: CO&DS Bond int	Payments 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 adding 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)	-	31.43 2,628.18 6,445.52
9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record detearnings, relaadvance refuragent. Reconciliation Plus: CO&DS Bond int Refunde	Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year adding 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	-	31.43 2,628.18 6,445.52 115,166.72
9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record detearnings, relaadvance refuragent. Reconciliation Plus: CO&DS Bond int Refunde Premium	Payments 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 adding 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)	-	31.43 2,628.18 6,445.52 115,166.72
9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fun Plus: CO&DS Bond int Refunde Premiun Less:	Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of 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 erest (revenue on withheld MVLR) d bond proceeds on refunded bonds	-	31.43 2,628.18 6,445.52 115,166.72 31.43
9200/720 9200/730 9200/761 2210 11114 33322 3326 11XX To record detearnings, relaadvance refuragent. Reconciliation Beginning fun Plus: CO&DS Bond int Refunde Premium Less: Principa	Payments 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 adding 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 on refunded bonds payments	-	31.43 2,628.18 6,445.52 115,166.72 31.43
9200/720 9200/730 9200/761 2210 1114 33322 3326 11XX To record detearnings, relaadvance refuragent. Reconciliation Beginning fun Plus: CO&DS Bond int Refunder Premium Less: Principa Interest	Payments 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 adding 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 on refunded bonds payments expenditure	-	31.43 2,628.18 6,445.52 115,166.72 31.43 - - 105,000.00 12,790.00
9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record detearnings, relaadvance refuragent. Reconciliatic Beginning fun Plus: CO&DS Bond int Refunde Premium Less: Principa Interest Dues an	Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash It service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year adding cash with fiscal agent to payments of refunded bonds escrow In of activity in fund 210, Debt Service: It balance as provided in prior school year Withheld erest (revenue on withheld MVLR) It balance as provided bonds It on refunded bonds It payments	-	31.43 2,628.18 6,445.52 115,166.72 31.43
9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record detearnings, relaadvance refuragent. Reconciliatic Beginning fun Plus: CO&DS Bond int Refunde Premium Less: Principa Interest Dues an Paymen	Payments 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 adding 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 on refunded bonds payments expenditure	-	31.43 2,628.18 6,445.52 115,166.72 31.43 - - 105,000.00 12,790.00
9200/720 9200/730 9200/761 2210 11114 33322 3326 11XX To record detearnings, relaadvance refuragent. Reconciliation Beginning fun Plus: CO&DS Bond int Refunde Premium Less: Principa Interest Dues an	Payments 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 reding 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 on refunded bonds payments expenditure d fees (fees on bond interest above) ts to refunded bonds escrow agent	-	31.43 2,628.18 6,445.52 115,166.72 31.43 - - 105,000.00 12,790.00
9200/720 9200/730 9200/761 2210 11114 33322 3326 11XX To record detearnings, relaadvance refuragent. Reconciliation Beginning fun Plus: CO&DS Bond int Refunde Premium Less: Principa Interest Dues an	Payments 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 ading cash with fiscal agent to payments of refunded bonds escrow In of activity in fund 210, Debt Service: In display the bonds of the bonds of the bonds on the bonds In or refunded bonds In or refunded bonds In or refunded bonds In or refunded bonds escrow agent In or refunded bonds (admin and underwriter fees) In or refunded bonds In or refunded	-	31.43 2,628.18 6,445.52 115,166.72 31.43 - - 105,000.00 12,790.00

Walton County School District

Fund 310 Ca	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
	upital Projects, COBI Bonds	_	_ _
Account #			
11XX	<u>Description</u> Cash	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	_	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		_
	ey bond issues for the 2016-2017 fiscal year.		
	·		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
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		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2017-	A to refund callable portion of Series 2006-A due from 1/1/2018		
through 1/1/2	028		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Description Cash with Fiscal/Service Agents	=	
9200/730	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	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds	-	_
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		_
	A to refund callable portion of Series 2008-A due from 1/1/2018		-
	•		
through 1/1/2			
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2016-2017 fiscal year		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	<u>Description</u>	040.040.44	
11XX	Cash Pug from Other Agencies	248,243.14	
1220	Due from Other Agencies	2,707.12	
9200/730	Dues and Fees (Administrative expense)	228.17	
9200/710	Interest Deferred Revenues - Unavailable		
2632 3321	Deferred Revenues - Unavailable CO&DS Distributed		- 248,243.14
3321 3325	Interest on Undistributed CO&DS		2,935.29
	D&DS disbursements, investment earnings, and treasury fees.		2,333.29
TO TECOTO OC	odbo disbursements, investment earnings, and treasury rees.		
2632	Deferred Revenues - Unavailable - Prior Year	1,879.04	
	CO&DS Distributed	1,079.04	-
3321	CO&DS Distributed Interest on Undistributed CO&DS	1,079.04	- 1,879.04
3321 3325		1,073.04	- 1,879.04
3321 3325 To record PY	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	1,073.04	- 1,879.04
3321 3325 To record PY	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	1,073.04	- 1,879.04
3321 3325 To record PY Fund 100 Ge Account #	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description		- 1,879.04
3321 3325 To record PY Fund 100 Ge Account # 7200/310	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services	4,497.51	
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration		1,879.04 4,497.51
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services		
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration		
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration Brounts withheld from MVLR for actual administration fees as a riticle XII, Section 9, Subsection (d) of the Florida Constitution.		
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De	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.		
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account #	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration Description MVLR for actual administration fees as a rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Description	4,497.51	
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710	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	4,497.51 45,000.00	
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration Brounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest	4,497.51 45,000.00 3,240.00	
3321 3325 To 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 on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration Brounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	4,497.51 45,000.00 3,240.00 14.86	
3321 3325 To 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 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	4,497.51 45,000.00 3,240.00	
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 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	4,497.51 45,000.00 3,240.00 14.86	
3321 3325 To 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	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	4,497.51 45,000.00 3,240.00 14.86	4,497.51
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 1114 3322	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	4,497.51 45,000.00 3,240.00 14.86	4,497.51 47,093.35
3321 3325 To 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 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	4,497.51 45,000.00 3,240.00 14.86	4,497.51 47,093.35 12.85
3321 3325 To 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	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	4,497.51 45,000.00 3,240.00 14.86	4,497.51 47,093.35
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record dei	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 Description Coand	4,497.51 45,000.00 3,240.00 14.86	4,497.51 47,093.35 12.85
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration Brounts withheld from MVLR for actual administration fees as Pricle 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 Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earning Redemption of Principal Interest SBA Sinking Fun	4,497.51 45,000.00 3,240.00 14.86	4,497.51 47,093.35 12.85
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu	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 Description Coand	4,497.51 45,000.00 3,240.00 14.86	4,497.51 47,093.35 12.85
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration Brounts withheld from MVLR for actual administration fees as Pricle 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 Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earning Redemption of Principal Interest SBA Sinking Fun	4,497.51 45,000.00 3,240.00 14.86	4,497.51 47,093.35 12.85
3321 3325 To 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 advance refu adent.	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration Brounts withheld from MVLR for actual administration fees as Inticle 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 Description Description Description Description Description Description Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Description Descript	4,497.51 45,000.00 3,240.00 14.86	4,497.51 47,093.35 12.85
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9200/761 2210 11114 3322 3326 111XX To record de earnings, relaadvance refuagent. Reconciliation	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration Brounts withheld from MVLR for actual administration fees as a 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 Obt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	4,497.51 45,000.00 3,240.00 14.86	4,497.51 47,093.35 12.85 1,148.66
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 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fur	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration Brounts withheld from MVLR for actual administration fees as Inticle 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 Description Description Description Description Description Description Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Description Descript	4,497.51 45,000.00 3,240.00 14.86	4,497.51 47,093.35 12.85
3321 3325 To 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 de earnings, rela advance refu agent. Reconciliatie Beginning fur Plus:	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration and administration fees as a stricle 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 Of Service, Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Of Service Agents Of Service Agents Of Service Payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Of of activity in fund 210, Debt Service: In the service of the ser	4,497.51 45,000.00 3,240.00 14.86	4,497.51 47,093.35 12.85 1,148.66
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 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS	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 Dt service payments, MVLR withheld for debt service, investment atted 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: In displacements and displacements and balance as provided in prior school year withheld	4,497.51 45,000.00 3,240.00 14.86	4,497.51 47,093.35 12.85 1,148.66 1,663.01 47,093.35
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond in	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 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 ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Ton of activity in fund 210, Debt Service: In the distribution of the prior school year Withheld Iterest (revenue on withheld MVLR)	4,497.51 45,000.00 3,240.00 14.86	4,497.51 47,093.35 12.85 1,148.66
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 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 Refunde	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration Industry withheld from MVLR for actual administration fees as Inticle 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 of 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: Individual control of the contr	4,497.51 45,000.00 3,240.00 14.86	4,497.51 47,093.35 12.85 1,148.66 1,663.01 47,093.35
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 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 Refunde	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 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 ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Ton of activity in fund 210, Debt Service: In the distribution of the prior school year Withheld Iterest (revenue on withheld MVLR)	4,497.51 45,000.00 3,240.00 14.86	4,497.51 47,093.35 12.85 1,148.66 1,663.01 47,093.35
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record de advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bondi Refunde Premiur Less:	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration Brounts withheld from MVLR for actual administration fees as a 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 One of activity in fund 210, Debt Service: Indiana display and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Withheld Iterest (revenue on withheld MVLR) Each bond proceeds In on refunded bonds	4,497.51 45,000.00 3,240.00 14.86	4,497.51 47,093.35 12.85 1,148.66 1,663.01 47,093.35 12.85
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 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration Description Description Professional and Technical Services CO&DS Withheld for Administration fees as Pricial 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 Of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow Denote of activity in fund 210, Debt Service: The distribution of the victor of the victo	4,497.51 45,000.00 3,240.00 14.86	4,497.51 47,093.35 12.85 1,148.66 1,663.01 47,093.35
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/730 9200/730 9200/730 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest	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 Description Description 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 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 Description Description Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments for Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Ook SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Description Description Description Redemption of Principal Interest Description Redemption of Principal Description Redemption of Principal Interest Description Redemption of Principal Des	4,497.51 45,000.00 3,240.00 14.86	4,497.51 47,093.35 1,2.85 1,148.66 1,663.01 47,093.35 12.85 45,000.00 3,240.00
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/730 9200/730 9200/730 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration Description Description Professional and Technical Services CO&DS Withheld for Administration fees as Pricial 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 Of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow Denote of activity in fund 210, Debt Service: The distribution of the victor of the victo	4,497.51 45,000.00 3,240.00 14.86	4,497.51 47,093.35 12.85 1,148.66 1,663.01 47,093.35 12.85
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 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 Refunde Premiur Less: Principa Interest Dues ar Paymer	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration Dounts 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 Description Of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Denote activity in fund 210, Debt Service: Indicate the payment of	4,497.51 45,000.00 3,240.00 14.86	4,497.51 47,093.35 1,2.85 1,148.66 1,663.01 47,093.35 12.85 45,000.00 3,240.00
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatic Beginning fur Plus:	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 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 Observed Interest Payable Cash with Fiscal Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Observed Interest Payable Cash with Fiscal Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Observed Interest Payable O	4,497.51 45,000.00 3,240.00 14.86	4,497.51 47,093.35 1,2.85 1,148.66 1,663.01 47,093.35 12.85 45,000.00 3,240.00
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymer Dues ar	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration Dounts 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 Description Of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Denote activity in fund 210, Debt Service: Indicate the payment of	4,497.51 45,000.00 3,240.00 14.86	4,497.51 47,093.35 1,2.85 1,148.66 1,663.01 47,093.35 12.85 45,000.00 3,240.00

Washington County School District

	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2016-2017 fiscal year.		
	·		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
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		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2006-A due from 1/1/2018		
through 1/1/2	•		
•			
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		=
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		_
	A to refund callable portion of Series 2008-A due from 1/1/2018		-
Series 2017-7 through 1/1/2	•		
•			
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		=
	nterest for the 2016-2017 fiscal year		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	<u>Description</u>	20 4	
11XX	Cash	98,444.84	
1220	Due from Other Agencies	1,191.16	
9200/730	Dues and Fees (Administrative expense)	100.40	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		98,444.84
3325	Interest on Undistributed CO&DS		1,291.56
To record CC	D&DS disbursements, investment earnings, and treasury fees.		
2632	Deferred Revenues - Unavailable - Prior Year	877.43	
	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	877.43	-
3321		877.43	- 877.43
3321 3325	CO&DS Distributed	877.43	- 877.43
3321 3325 To record PY	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	877.43	- 877.43
3321 3325 To record PY Fund 100 Ge	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund	877.43	- 877.43
3321 3325 To record PY Fund 100 Ge Account #	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description		- 877.43
3321 3325 To record PY Fund 100 Ge Account # 7200/310	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services	877.43 1,978.95	
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration		- 877.43 1,978.95
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am	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 pounts withheld from MVLR for actual administration fees as		
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration		
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 Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration pounts withheld from MVLR for actual administration fees as		
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 Deferred Revenues - Unavailable, CO&DS disbursements, and Description Professional and Technical Services CO&DS Withheld for Administration Disputs withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
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 Deferred Revenues - Unavailable, CO&DS disbursements, and peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Brounts withheld from MVLR for actual administration fees as a rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Description	1,978.95	
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 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	1,978.95	
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	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	1,978.95 29,000.00 3,230.00	
3321 3325 To 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	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 Brounts 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	1,978.95	
3321 3325 To 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	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 Discounts withheld from MVLR for actual administration fees as a 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	1,978.95 29,000.00 3,230.00	
3321 3325 To 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	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 Hounts 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	1,978.95 29,000.00 3,230.00	
Fund 100 Ge Account # 720/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/720 9200/761 2210 11114	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Comeral Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service. SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	1,978.95 29,000.00 3,230.00	1,978.95
3321 3325 To 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	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Bounts withheld from MVLR for actual administration fees as a 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	1,978.95 29,000.00 3,230.00	1,978.95 1,31,506.21
3321 3325 To 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 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	1,978.95 29,000.00 3,230.00	1,978.95 1,978.95 31,506.21 8.60
3321 3325 To 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	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Bounts withheld from MVLR for actual administration fees as a 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	1,978.95 29,000.00 3,230.00	1,978.95 1,978.95
3321 3325 To 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 del	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	1,978.95 29,000.00 3,230.00	1,978.95 1,978.95 31,506.21 8.60
3321 3325 To 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	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and peneral 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 CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description CO&DS Withheld for SBE/COBI Bonds COBINETION CO	1,978.95 29,000.00 3,230.00	1,978.95 1,978.95 31,506.21 8.60
3321 3325 To 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	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	1,978.95 29,000.00 3,230.00	1,978.95 1,978.95 31,506.21 8.60
3321 3325 To 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	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and peneral 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 CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description CO&DS Withheld for SBE/COBI Bonds COBINETION CO	1,978.95 29,000.00 3,230.00	1,978.95 1,978.95 31,506.21 8.60
3321 3325 To 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 agent.	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and period for Description Professional and Technical Services CO&DS Withheld for Administration Bounts withheld from MVLR for actual administration fees as a 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 atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	1,978.95 29,000.00 3,230.00	1,978.95 1,978.95 31,506.21 8.60
3321 3325 To 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 agent.	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and peneral 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 CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description CO&DS Withheld for SBE/COBI Bonds COBINETION CO	1,978.95 29,000.00 3,230.00	1,978.95 1,978.95 31,506.21 8.60
3321 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 11114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and period for Description Professional and Technical Services CO&DS Withheld for Administration Bounts withheld from MVLR for actual administration fees as a 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 atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	1,978.95 29,000.00 3,230.00	1,978.95 1,978.95 31,506.21 8.60
3321 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 11114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration Brounts withheld from MVLR for actual administration fees as a ricle 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 SBA Sinking Fund Earnings Cash Description Of SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Of SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Of SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Of SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Of SBE/COBI Bonds Of SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Of SBE/COBI Bonds Of SBE/COBI Bon	1,978.95 29,000.00 3,230.00	1,978.95 - 31,506.21 8.60 725.13
3321 3325 To 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 agent. Reconciliatic Beginning fur Plus:	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 Distributed For Administration Distributed For Administration Distributed For Administration Distributed For Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Distributed For Service, SBE/COBI Bonds Description Redemption of Principal Distributed For Service Payments 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 Distributed For Service, investment Distributed For Service, investment Distributed For Service, investment Distributed For Service, investment Distributed For Service Payments, MVLR withheld for debt service, investment Distributed For Service Payments, MVLR withheld for debt service, investment Distributed For Service Payments, MVLR withheld for debt service, investment Distributed For Service Payments of Prior Distributed For Servi	1,978.95 29,000.00 3,230.00	1,978.95 - 31,506.21 8.60 725.13
3321 3325 To 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 del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration Brounts withheld from MVLR for actual administration fees as a cricle 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 CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Of SBA Sinking Fund Earnings Cash of service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal agent to payments of refunded bonds escrow Description Redemption of Principal Interest Payable Cash with Fiscal Agents Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal Agents Co&DS Withheld for GBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal Agents Co&DS Withheld for GBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal Agents Co&DS Withheld for GBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal Payable Cash with Fisca	1,978.95 29,000.00 3,230.00	1,978.95 - 31,506.21 8.60 725.13
3321 3325 To 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 agent. Reconciliatic Beginning fur Plus: CO&DS Bond int	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 atted 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: In the service of the service	1,978.95 29,000.00 3,230.00	1,978.95 31,506.21 8.60 725.13 1,628.08 31,506.21
3321 3325 To 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 11114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde	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 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 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 Of Service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Description Of activity in fund 210, Debt Service: In the service payments of refunded bonds escrow Description Redemption 9, Subsection (d) of the Florida Constitution. Description Redemption 6, Subsection (d) of the Florida Constitution. Description Redemption 6, Subsection (d) of the Florida Constitution. Description Redemption 6, Subsection (d) of the Florida Constitution. Description Redemption 6, Subsection (d) of the Florida Constitution. Description Redemption 6, Subsection (d) of the Florida Constitution fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution fees as rti	1,978.95 29,000.00 3,230.00	1,978.95 31,506.21 8.60 725.13 1,628.08 31,506.21
3321 3325 To record PY Fund 100 Ge Account # 7200/310 3323 To record amprovided 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 refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in' Refunde Premiur	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 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 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 Redemption of Principal Interest Payable Cash with Fiscal Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption fees Description Redemption fees Description Redemption fees as	1,978.95 29,000.00 3,230.00	1,978.95 31,506.21 8.60 725.13 1,628.08 31,506.21
3321 3325 To 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 agent. Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde Premiur Less:	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 Discription Professional and Technical Services CO&DS Withheld for Administration Discription Discription Discription Discription Description Redemption of Principal Description Redemption fees as Description Redemption of Principal Description Redemption fees as Descript	1,978.95 29,000.00 3,230.00	1,978.95 31,506.21 8.60 725.13 1,628.08 31,506.21 8.60
3321 3325 To 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 agent. Reconciliatic Beginning fur Plus: CO&DS Bond ini Refunde Premiur Less: Principa	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 Dounts withheld from MVLR for actual administration fees as ricide 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 anding cash with fiscal agent to payments of refunded bonds escrow Denoted States of the Service: The distribution of the Service of the Se	1,978.95 29,000.00 3,230.00	1,978.95 31,506.21 8.60 725.13 1,628.08 31,506.21 8.60 - 29,000.00
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