

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2017-2018**

Alachua County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<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)		-
No current bond refunding for 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2017-18 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2017-2018 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	889,410.10	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	872.72	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		877,298.96
3325	Interest on Undistributed CO&DS		12,983.86
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	15,942.78	
3323	CO&DS Withheld for Administration		15,942.78
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	163,000.00	
9200/720	Interest	10,770.00	
9200/730	SBA Sinking Fund Administration Fees	122.35	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		169,610.26
3326	SBA Sinking Fund Earnings	-	1,016.47
11XX	Cash		3,265.62
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			5,535.11
Plus:			
CO&DS withheld			169,610.26
Bond interest (revenue on withheld MVLR)			1,016.47
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			163,000.00
Interest expenditure			10,770.00
Dues and fees (fees on bond interest above)			122.35
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>2,269.49</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2017-2018
Baker County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<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)		-
No current bond refunding for 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2017-18 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2017-2018 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	164,905.35	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	135.90	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		163,019.47
3325	Interest on Undistributed CO&DS		2,021.78
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	2,482.53	
3323	CO&DS Withheld for Administration		2,482.53
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2017-2018**

Bay County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<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)		-
No current bond refunding for 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2017-18 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2017-2018 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	267,683.52	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	806.01	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		256,498.27
3325	Interest on Undistributed CO&DS		11,991.26
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	14,723.97	
3323	CO&DS Withheld for Administration		14,723.97
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	687,000.00	
9200/720	Interest	40,570.00	
9200/730	SBA Sinking Fund Administration Fees	512.42	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		710,375.76
3326	SBA Sinking Fund Earnings	-	4,257.27
11XX	Cash		13,449.39
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			20,578.02
Plus:			
CO&DS withheld			710,375.76
Bond interest (revenue on withheld MVLR)			4,257.27
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			687,000.00
Interest expenditure			40,570.00
Dues and fees (fees on bond interest above)			512.42
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>7,128.63</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2017-2018**

Bradford County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2017-2018 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<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)		-
No current bond refunding for 2017-2018 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2017-18 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2017-2018 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	110,414.51	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	90.99	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		109,151.79
3325	Interest on Undistributed CO&DS		1,353.71
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,662.21	
3323	CO&DS Withheld for Administration		1,662.21
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2017-2018
Brevard County School District**

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2017-2018 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<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)		-
No current bond refunding for 2017-2018 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2017-18 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2017-2018 fiscal year			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,931,588.65	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	2,216.00	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		1,900,836.40
3325	Interest on Undistributed CO&DS		32,968.25
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	40,481.46	
3323	CO&DS Withheld for Administration		40,481.46
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	659,000.00	
9200/720	Interest	109,008.18	
9200/730	SBA Sinking Fund Administration Fees	546.38	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	6,241.83	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		757,446.14
3326	SBA Sinking Fund Earnings	-	4,539.36
11XX	Cash		12,810.89
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			51,798.96
Plus:			
CO&DS withheld			757,446.14
Bond interest (revenue on withheld MVLRL)			4,539.36
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			659,000.00
Interest expenditure			109,008.18
Dues and fees (fees on bond interest above)			546.38
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>45,229.90</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2017-2018**

Broward County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<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)		-
No current bond refunding for 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2017-18 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2017-2018 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	8,333,926.43	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	9,269.71	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		8,205,287.12
3325	Interest on Undistributed CO&DS		137,909.02
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	169,337.40	
3323	CO&DS Withheld for Administration		169,337.40
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	2,334,000.00	
9200/720	Interest	590,371.55	
9200/730	SBA Sinking Fund Administration Fees	2,102.37	
9200/761	Payments to Refunding Bond Escrow	3,767,723.12	
2210	Accrued Interest Payable	59,975.80	
1114	Cash with Fiscal/Service Agents		3,767,723.12
3322	CO&DS Withheld for SBE/COBI Bonds		2,914,535.48
3326	SBA Sinking Fund Earnings	-	17,466.77
11XX	Cash		54,447.47
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			4,041,144.97
Plus:			
CO&DS withheld			2,914,535.48
Bond interest (revenue on withheld MVLR)			17,466.77
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			2,334,000.00
Interest expenditure			590,371.55
Dues and fees (fees on bond interest above)			2,102.37
Payments to refunded bonds escrow agent			3,767,723.12
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>278,950.18</u></u>

School District Annual Financial Report CO&DS Entries
For Fiscal Year 2017-2018

Calhoun County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2017-2018 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<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)		-
No current bond refunding for 2017-2018 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2017-18 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2017-2018 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	68,251.07	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	56.24	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		67,470.53
3325	Interest on Undistributed CO&DS		836.78
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,027.47	
3323	CO&DS Withheld for Administration		1,027.47
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2017-2018
Charlotte County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<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)		-
No current bond refunding for 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2017-18 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2017-2018 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	183,436.20	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	563.96	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		175,609.93
3325	Interest on Undistributed CO&DS		8,390.23
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	10,302.30	
3323	CO&DS Withheld for Administration		10,302.30
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	484,000.00	
9200/720	Interest	29,020.00	
9200/730	SBA Sinking Fund Administration Fees	361.32	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		500,907.77
3326	SBA Sinking Fund Earnings	-	3,001.93
11XX	Cash		9,471.62
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			14,715.28
Plus:			
CO&DS withheld			500,907.77
Bond interest (revenue on withheld MVLR)			3,001.93
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			484,000.00
Interest expenditure			29,020.00
Dues and fees (fees on bond interest above)			361.32
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>5,243.66</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2017-2018
Citrus County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<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)		-
No current bond refunding for 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2017-18 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2017-2018 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	167,697.92	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	515.58	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		160,543.04
3325	Interest on Undistributed CO&DS		7,670.46
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	9,418.50	
3323	CO&DS Withheld for Administration		9,418.50
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	442,000.00	
9200/720	Interest	27,000.00	
9200/730	SBA Sinking Fund Administration Fees	330.33	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		457,938.46
3326	SBA Sinking Fund Earnings	-	2,744.42
11XX	Cash		8,647.45
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			13,688.03
Plus:			
CO&DS withheld			457,938.46
Bond interest (revenue on withheld MVLR)			2,744.42
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments		442,000.00	
Interest expenditure		27,000.00	
Dues and fees (fees on bond interest above)		330.33	
Payments to refunded bonds escrow agent		-	
Dues and fees on refunded bonds (admin and underwriter fees)		-	
Discount on refunded bonds		-	
Ending fund balance			<u><u>5,040.58</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2017-2018
Clay County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<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)		-
No current bond refunding for 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2017-18 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2017-2018 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,294,906.47	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	1,232.41	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		1,277,803.87
3325	Interest on Undistributed CO&DS		18,335.01
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	22,513.41	
3323	CO&DS Withheld for Administration		22,513.41
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	183,000.00	
9200/720	Interest	22,260.00	
9200/730	SBA Sinking Fund Administration Fees	144.68	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		200,576.72
3326	SBA Sinking Fund Earnings	-	1,202.05
11XX	Cash		3,625.91
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			11,315.58
Plus:			
CO&DS withheld			200,576.72
Bond interest (revenue on withheld MVLR)			1,202.05
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			183,000.00
Interest expenditure			22,260.00
Dues and fees (fees on bond interest above)			144.68
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>7,689.67</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2017-2018
Collier County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<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)		-
No current bond refunding for 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2017-18 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2017-2018 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,628,957.90	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	1,595.19	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		1,606,820.81
3325	Interest on Undistributed CO&DS		23,732.28
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	29,140.68	
3323	CO&DS Withheld for Administration		29,140.68
To record amounts withheld from MVLr for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	297,000.00	
9200/720	Interest	17,320.00	
9200/730	SBA Sinking Fund Administration Fees	221.27	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		306,750.51
3326	SBA Sinking Fund Earnings	-	1,838.35
11XX	Cash		5,952.41
To record debt service payments, MVLr withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			8,922.72
Plus:			
CO&DS withheld			306,750.51
Bond interest (revenue on withheld MVLr)			1,838.35
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			297,000.00
Interest expenditure			17,320.00
Dues and fees (fees on bond interest above)			221.27
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>2,970.31</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2017-2018**

Columbia County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<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)		-
No current bond refunding for 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2017-18 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2017-2018 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	323,164.05	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	283.28	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		319,232.81
3325	Interest on Undistributed CO&DS		4,214.52
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	5,174.97	
3323	CO&DS Withheld for Administration		5,174.97
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	20,000.00	
9200/720	Interest	1,140.00	
9200/730	SBA Sinking Fund Administration Fees	14.85	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		20,590.22
3326	SBA Sinking Fund Earnings	-	123.40
11XX	Cash		441.23
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			627.72
Plus:			
CO&DS withheld			20,590.22
Bond interest (revenue on withheld MVLR)			123.40
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			20,000.00
Interest expenditure			1,140.00
Dues and fees (fees on bond interest above)			14.85
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>186.49</u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2017-2018
Dade County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<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)		-
No current bond refunding for 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2017-18 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2017-2018 fiscal year			

Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	13,062,720.21	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	12,305.56	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		12,891,951.31
3325	Interest on Undistributed CO&DS		183,074.46
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	224,795.70	
3323	CO&DS Withheld for Administration		224,795.70
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	1,372,000.00	
9200/720	Interest	456,917.13	
9200/730	SBA Sinking Fund Administration Fees	1,348.68	
9200/761	Payments to Refunding Bond Escrow	6,059,403.66	
2210	Accrued Interest Payable	93,189.46	
1114	Cash with Fiscal/Service Agents		6,059,403.66
3322	CO&DS Withheld for SBE/COBI Bonds		1,869,632.99
3326	SBA Sinking Fund Earnings	-	11,204.64
11XX	Cash		42,617.64
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			

Reconciliation of activity in fund 210, Debt Service:		
Beginning fund balance as provided in prior school year		6,253,304.59
Plus:		
CO&DS withheld		1,869,632.99
Bond interest (revenue on withheld MVLR)		11,204.64
Refunded bond proceeds		-
Premium on refunded bonds		-
Less:		
Principal payments		1,372,000.00
Interest expenditure		456,917.13
Dues and fees (fees on bond interest above)		1,348.68
Payments to refunded bonds escrow agent		6,059,403.66
Dues and fees on refunded bonds (admin and underwriter fees)		-
Discount on refunded bonds		-
Ending fund balance		<u><u>244,472.75</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2017-2018**

Desoto County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<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)		-
No current bond refunding for 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2017-18 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2017-2018 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	54,784.84	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	151.97	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		52,675.96
3325	Interest on Undistributed CO&DS		2,260.85
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	2,776.08	
3323	CO&DS Withheld for Administration		2,776.08
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	125,000.00	
9200/720	Interest	7,750.00	
9200/730	SBA Sinking Fund Administration Fees	93.50	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		129,619.96
3326	SBA Sinking Fund Earnings	-	776.81
11XX	Cash		2,446.73
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			3,930.00
Plus:			
CO&DS withheld			129,619.96
Bond interest (revenue on withheld MVLR)			776.81
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			125,000.00
Interest expenditure			7,750.00
Dues and fees (fees on bond interest above)			93.50
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>1,483.27</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2017-2018**

Dixie County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<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)		-
No current bond refunding for 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2017-18 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2017-2018 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	20,835.82	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	68.19	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		19,889.59
3325	Interest on Undistributed CO&DS		1,014.42
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,245.60	
3323	CO&DS Withheld for Administration		1,245.60
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	55,000.00	
9200/720	Interest	8,280.00	
9200/730	SBA Sinking Fund Administration Fees	44.65	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		61,904.81
3326	SBA Sinking Fund Earnings	-	371.00
11XX	Cash		1,048.84
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			4,164.05
Plus:			
CO&DS withheld			61,904.81
Bond interest (revenue on withheld MVLR)			371.00
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			55,000.00
Interest expenditure			8,280.00
Dues and fees (fees on bond interest above)			44.65
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>3,115.21</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2017-2018
Duval County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2017-2018 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<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)		-
No current bond refunding for 2017-2018 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2017-18 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2017-2018 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	4,127,798.79	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	3,604.52	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		4,077,777.46
3325	Interest on Undistributed CO&DS		53,625.85
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	65,846.76	
3323	CO&DS Withheld for Administration		65,846.76
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	235,000.00	
9200/720	Interest	17,710.00	
9200/730	SBA Sinking Fund Administration Fees	177.56	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		246,159.78
3326	SBA Sinking Fund Earnings	-	1,475.23
11XX	Cash		5,252.55
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			9,625.09
Plus:			
CO&DS withheld			246,159.78
Bond interest (revenue on withheld MVLR)			1,475.23
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			235,000.00
Interest expenditure			17,710.00
Dues and fees (fees on bond interest above)			177.56
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>4,372.54</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2017-2018**

Escambia County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<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)		-
No current bond refunding for 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2017-18 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2017-2018 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,371,619.75	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	1,325.67	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		1,353,222.89
3325	Interest on Undistributed CO&DS		19,722.53
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	24,217.14	
3323	CO&DS Withheld for Administration		24,217.14
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	167,000.00	
9200/720	Interest	62,324.84	
9200/730	SBA Sinking Fund Administration Fees	170.98	
9200/761	Payments to Refunding Bond Escrow	945,960.82	
2210	Accrued Interest Payable	14,521.35	
1114	Cash with Fiscal/Service Agents		945,960.82
3322	CO&DS Withheld for SBE/COBI Bonds		237,035.97
3326	SBA Sinking Fund Earnings	-	1,420.55
11XX	Cash		5,560.65
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			971,543.54
Plus:			
CO&DS withheld			237,035.97
Bond interest (revenue on withheld MVLR)			1,420.55
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			167,000.00
Interest expenditure			62,324.84
Dues and fees (fees on bond interest above)			170.98
Payments to refunded bonds escrow agent			945,960.82
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>34,543.42</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2017-2018
Flagler County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<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)		-
No current bond refunding for 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2017-18 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2017-2018 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	168,474.12	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	408.37	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		162,807.08
3325	Interest on Undistributed CO&DS		6,075.41
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	7,459.95	
3323	CO&DS Withheld for Administration		7,459.95
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	304,000.00	
9200/720	Interest	30,670.00	
9200/730	SBA Sinking Fund Administration Fees	235.92	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		327,062.97
3326	SBA Sinking Fund Earnings	-	1,960.08
11XX	Cash		5,882.87
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			15,468.09
Plus:			
CO&DS withheld			327,062.97
Bond interest (revenue on withheld MVLR)			1,960.08
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			304,000.00
Interest expenditure			30,670.00
Dues and fees (fees on bond interest above)			235.92
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>9,585.22</u></u>

School District Annual Financial Report CO&DS Entries
For Fiscal Year 2017-2018

Franklin County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2017-2018 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<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)		-
No current bond refunding for 2017-2018 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2017-18 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2017-2018 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	45,274.19	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	37.31	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		44,756.43
3325	Interest on Undistributed CO&DS		555.07
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	681.57	
3323	CO&DS Withheld for Administration		681.57
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2017-2018**

Gadsden County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<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)		-
No current bond refunding for 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2017-18 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2017-2018 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	80,696.39	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	239.29	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		77,375.68
3325	Interest on Undistributed CO&DS		3,560.00
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	4,371.30	
3323	CO&DS Withheld for Administration		4,371.30
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	202,000.00	
9200/720	Interest	12,730.00	
9200/730	SBA Sinking Fund Administration Fees	151.25	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		209,673.02
3326	SBA Sinking Fund Earnings	-	1,256.57
11XX	Cash		3,951.66
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			6,452.79
Plus:			
CO&DS withheld			209,673.02
Bond interest (revenue on withheld MVLR)			1,256.57
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			202,000.00
Interest expenditure			12,730.00
Dues and fees (fees on bond interest above)			151.25
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>2,501.13</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2017-2018**

Gilchrist County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<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)		-
No current bond refunding for 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2017-18 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2017-2018 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	79,353.92	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	82.40	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		78,210.46
3325	Interest on Undistributed CO&DS		1,225.86
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,505.22	
3323	CO&DS Withheld for Administration		1,505.22
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	20,000.00	
9200/720	Interest	1,140.00	
9200/730	SBA Sinking Fund Administration Fees	14.88	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		20,632.32
3326	SBA Sinking Fund Earnings	-	123.65
11XX	Cash		398.91
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			585.63
Plus:			
CO&DS withheld			20,632.32
Bond interest (revenue on withheld MVLR)			123.65
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			20,000.00
Interest expenditure			1,140.00
Dues and fees (fees on bond interest above)			14.88
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>186.72</u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2017-2018
Glades County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2017-2018 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<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)		-
No current bond refunding for 2017-2018 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2017-18 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2017-2018 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	58,590.02	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	48.28	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		57,919.97
3325	Interest on Undistributed CO&DS		718.33
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	882.03	
3323	CO&DS Withheld for Administration		882.03
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2017-2018
Gulf County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<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)		-
No current bond refunding for 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2017-18 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2017-2018 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	11,386.00	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	90.28	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		10,133.19
3325	Interest on Undistributed CO&DS		1,343.09
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,649.18	
3323	CO&DS Withheld for Administration		1,649.18
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	95,000.00	
9200/720	Interest	5,540.00	
9200/730	SBA Sinking Fund Administration Fees	70.81	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		98,162.63
3326	SBA Sinking Fund Earnings	-	588.29
11XX	Cash		1,859.89
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			2,810.20
Plus:			
CO&DS withheld			98,162.63
Bond interest (revenue on withheld MVLR)			588.29
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			95,000.00
Interest expenditure			5,540.00
Dues and fees (fees on bond interest above)			70.81
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>950.31</u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2017-2018
Hamilton County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<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)		-
No current bond refunding for 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2017-18 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2017-2018 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	26,685.75	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	62.00	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		25,825.41
3325	Interest on Undistributed CO&DS		922.34
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,132.53	
3323	CO&DS Withheld for Administration		1,132.53
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	47,000.00	
9200/720	Interest	2,720.00	
9200/730	SBA Sinking Fund Administration Fees	35.02	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		48,544.06
3326	SBA Sinking Fund Earnings	-	290.92
11XX	Cash		920.04
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			1,379.65
Plus:			
CO&DS withheld			48,544.06
Bond interest (revenue on withheld MVLR)			290.92
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			47,000.00
Interest expenditure			2,720.00
Dues and fees (fees on bond interest above)			35.02
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>459.61</u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2017-2018
Hardee County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2017-2018 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<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)		-
No current bond refunding for 2017-2018 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2017-18 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2017-2018 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	105,205.80	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	157.43	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		103,021.12
3325	Interest on Undistributed CO&DS		2,342.11
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	2,875.86	
3323	CO&DS Withheld for Administration		2,875.86
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	74,000.00	
9200/720	Interest	13,690.00	
9200/730	SBA Sinking Fund Administration Fees	61.91	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		85,827.02
3326	SBA Sinking Fund Earnings	-	514.36
11XX	Cash		1,410.53
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			6,891.06
Plus:			
CO&DS withheld			85,827.02
Bond interest (revenue on withheld MVLR)			514.36
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			74,000.00
Interest expenditure			13,690.00
Dues and fees (fees on bond interest above)			61.91
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>5,480.53</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2017-2018**

Hendry County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<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)		-
No current bond refunding for 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2017-18 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2017-2018 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	218,467.47	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	230.26	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		215,272.10
3325	Interest on Undistributed CO&DS		3,425.63
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	4,206.30	
3323	CO&DS Withheld for Administration		4,206.30
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	59,000.00	
9200/720	Interest	3,440.00	
9200/730	SBA Sinking Fund Administration Fees	43.96	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		60,941.60
3326	SBA Sinking Fund Earnings	-	365.22
11XX	Cash		1,177.14
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			1,766.89
Plus:			
CO&DS withheld			60,941.60
Bond interest (revenue on withheld MVLR)			365.22
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			59,000.00
Interest expenditure			3,440.00
Dues and fees (fees on bond interest above)			43.96
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>589.75</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2017-2018**

Hernando County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<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)		-
No current bond refunding for 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2017-18 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2017-2018 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	193,286.18	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	723.02	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		183,252.55
3325	Interest on Undistributed CO&DS		10,756.65
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	13,208.01	
3323	CO&DS Withheld for Administration		13,208.01
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	594,000.00	
9200/720	Interest	104,940.00	
9200/730	SBA Sinking Fund Administration Fees	493.45	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		684,073.44
3326	SBA Sinking Fund Earnings	-	4,099.64
11XX	Cash		11,260.37
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			52,750.21
Plus:			
CO&DS withheld			684,073.44
Bond interest (revenue on withheld MVLR)			4,099.64
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			594,000.00
Interest expenditure			104,940.00
Dues and fees (fees on bond interest above)			493.45
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>41,489.84</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2017-2018**

Highlands County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<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)		-
No current bond refunding for 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2017-18 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2017-2018 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	399,821.58	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	367.64	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		394,719.70
3325	Interest on Undistributed CO&DS		5,469.52
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	6,715.98	
3323	CO&DS Withheld for Administration		6,715.98
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	44,000.00	
9200/720	Interest	3,430.00	
9200/730	SBA Sinking Fund Administration Fees	33.40	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		46,296.32
3326	SBA Sinking Fund Earnings	-	277.45
11XX	Cash		889.63
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			1,766.52
Plus:			
CO&DS withheld			46,296.32
Bond interest (revenue on withheld MVLR)			277.45
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			44,000.00
Interest expenditure			3,430.00
Dues and fees (fees on bond interest above)			33.40
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>876.89</u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2017-2018**

Hillsborough County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<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)		-
No current bond refunding for 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2017-18 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2017-2018 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,967,421.04	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	6,647.22	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		1,875,175.06
3325	Interest on Undistributed CO&DS		98,893.20
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	121,430.19	
3323	CO&DS Withheld for Administration		121,430.19
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	5,406,000.00	
9200/720	Interest	747,476.76	
9200/730	SBA Sinking Fund Administration Fees	4,399.26	
9200/761	Payments to Refunding Bond Escrow	3,951,390.99	
2210	Accrued Interest Payable	93,147.12	
1114	Cash with Fiscal/Service Agents		3,951,390.99
3322	CO&DS Withheld for SBE/COBI Bonds		6,098,740.75
3326	SBA Sinking Fund Earnings	-	36,549.65
11XX	Cash		115,732.74
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			4,287,588.74
Plus:			
CO&DS withheld			6,098,740.75
Bond interest (revenue on withheld MVLR)			36,549.65
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			5,406,000.00
Interest expenditure			747,476.76
Dues and fees (fees on bond interest above)			4,399.26
Payments to refunded bonds escrow agent			3,951,390.99
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>313,612.13</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2017-2018
Holmes County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<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)		-
No current bond refunding for 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2017-18 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2017-2018 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	30,357.32	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	93.42	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		29,060.97
3325	Interest on Undistributed CO&DS		1,389.77
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,706.49	
3323	CO&DS Withheld for Administration		1,706.49
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	70,000.00	
9200/720	Interest	14,750.00	
9200/730	SBA Sinking Fund Administration Fees	59.87	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		82,998.54
3326	SBA Sinking Fund Earnings	-	497.41
11XX	Cash		1,313.92
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			7,408.45
Plus:			
CO&DS withheld			82,998.54
Bond interest (revenue on withheld MVLR)			497.41
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			70,000.00
Interest expenditure			14,750.00
Dues and fees (fees on bond interest above)			59.87
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>6,094.53</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2017-2018**

Indian River County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<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)		-
No current bond refunding for 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2017-18 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2017-2018 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	117,689.32	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	553.17	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		110,012.78
3325	Interest on Undistributed CO&DS		8,229.71
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	10,105.20	
3323	CO&DS Withheld for Administration		10,105.20
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	381,000.00	
9200/720	Interest	171,540.78	
9200/730	SBA Sinking Fund Administration Fees	399.31	
9200/761	Payments to Refunding Bond Escrow	820,296.86	
2210	Accrued Interest Payable	12,770.47	
1114	Cash with Fiscal/Service Agents		820,296.86
3322	CO&DS Withheld for SBE/COBI Bonds		553,562.02
3326	SBA Sinking Fund Earnings	-	3,317.49
11XX	Cash		8,831.05
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			901,413.97
Plus:			
CO&DS withheld			553,562.02
Bond interest (revenue on withheld MVLR)			3,317.49
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			381,000.00
Interest expenditure			171,540.78
Dues and fees (fees on bond interest above)			399.31
Payments to refunded bonds escrow agent			820,296.86
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>85,056.53</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2017-2018
Jackson County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2017-2018 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<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)		-
No current bond refunding for 2017-2018 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2017-18 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2017-2018 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	79,430.57	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	237.98	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		76,127.99
3325	Interest on Undistributed CO&DS		3,540.56
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	4,347.42	
3323	CO&DS Withheld for Administration		4,347.42
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	202,000.00	
9200/720	Interest	12,410.00	
9200/730	SBA Sinking Fund Administration Fees	151.01	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		209,352.59
3326	SBA Sinking Fund Earnings	-	1,254.65
11XX	Cash		3,953.77
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			6,293.09
Plus:			
CO&DS withheld			209,352.59
Bond interest (revenue on withheld MVLR)			1,254.65
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			202,000.00
Interest expenditure			12,410.00
Dues and fees (fees on bond interest above)			151.01
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>2,339.32</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2017-2018**

Jefferson County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<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)		-
No current bond refunding for 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2017-18 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2017-2018 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	73,587.75	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	60.64	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		72,746.19
3325	Interest on Undistributed CO&DS		902.20
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,107.81	
3323	CO&DS Withheld for Administration		1,107.81
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2017-2018**

Lafayette County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<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)		-
No current bond refunding for 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2017-18 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2017-2018 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	4,312.73	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	34.19	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		3,838.22
3325	Interest on Undistributed CO&DS		508.70
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	624.63	
3323	CO&DS Withheld for Administration		624.63
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	36,000.00	
9200/720	Interest	2,080.00	
9200/730	SBA Sinking Fund Administration Fees	26.82	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		37,179.15
3326	SBA Sinking Fund Earnings	-	222.81
11XX	Cash		704.86
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			1,055.18
Plus:			
CO&DS withheld			37,179.15
Bond interest (revenue on withheld MVLR)			222.81
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			36,000.00
Interest expenditure			2,080.00
Dues and fees (fees on bond interest above)			26.82
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>350.32</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2017-2018
Lake County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<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)		-
No current bond refunding for 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2017-18 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2017-2018 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	483,718.22	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	1,302.95	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		465,636.73
3325	Interest on Undistributed CO&DS		19,384.44
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	23,802.00	
3323	CO&DS Withheld for Administration		23,802.00
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	834,000.00	
9200/720	Interest	248,511.12	
9200/730	SBA Sinking Fund Administration Fees	791.57	
9200/761	Payments to Refunding Bond Escrow	2,156,525.91	
2210	Accrued Interest Payable	42,205.68	
1114	Cash with Fiscal/Service Agents		2,156,525.91
3322	CO&DS Withheld for SBE/COBI Bonds		1,097,361.27
3326	SBA Sinking Fund Earnings	-	6,576.47
11XX	Cash		21,570.63
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			2,263,869.94
Plus:			
CO&DS withheld			1,097,361.27
Bond interest (revenue on withheld MVLR)			6,576.47
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			834,000.00
Interest expenditure			248,511.12
Dues and fees (fees on bond interest above)			791.57
Payments to refunded bonds escrow agent			2,156,525.91
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>127,979.08</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2017-2018
Lee County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<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)		-
No current bond refunding for 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2017-18 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2017-2018 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,654,613.20	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	3,021.91	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		1,612,676.92
3325	Interest on Undistributed CO&DS		44,958.19
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	55,203.81	
3323	CO&DS Withheld for Administration		55,203.81
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	1,885,000.00	
9200/720	Interest	174,550.00	
9200/730	SBA Sinking Fund Administration Fees	1,451.60	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		2,012,373.27
3326	SBA Sinking Fund Earnings	-	12,060.12
11XX	Cash		36,568.21
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			88,102.31
Plus:			
CO&DS withheld			2,012,373.27
Bond interest (revenue on withheld MVLR)			12,060.12
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			1,885,000.00
Interest expenditure			174,550.00
Dues and fees (fees on bond interest above)			1,451.60
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>51,534.10</u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2017-2018
Leon County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<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)		-
No current bond refunding for 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2017-18 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2017-2018 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,059,574.08	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	1,112.61	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		1,044,133.96
3325	Interest on Undistributed CO&DS		16,552.73
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	20,324.97	
3323	CO&DS Withheld for Administration		20,324.97
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	238,000.00	
9200/720	Interest	58,607.50	
9200/730	SBA Sinking Fund Administration Fees	209.58	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		290,539.07
3326	SBA Sinking Fund Earnings	-	1,741.19
11XX	Cash		4,536.82
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			29,534.16
Plus:			
CO&DS withheld			290,539.07
Bond interest (revenue on withheld MVLR)			1,741.19
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			238,000.00
Interest expenditure			58,607.50
Dues and fees (fees on bond interest above)			209.58
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>24,997.34</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2017-2018**

Levy County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<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)		-
No current bond refunding for 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2017-18 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2017-2018 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	62,080.36	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	189.22	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		59,454.46
3325	Interest on Undistributed CO&DS		2,815.12
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	3,456.66	
3323	CO&DS Withheld for Administration		3,456.66
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	161,000.00	
9200/720	Interest	10,560.00	
9200/730	SBA Sinking Fund Administration Fees	120.85	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		167,532.88
3326	SBA Sinking Fund Earnings	-	1,004.02
11XX	Cash		3,143.95
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			5,346.69
Plus:			
CO&DS withheld			167,532.88
Bond interest (revenue on withheld MVLR)			1,004.02
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			161,000.00
Interest expenditure			10,560.00
Dues and fees (fees on bond interest above)			120.85
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>2,202.74</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2017-2018
Liberty County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<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)		-
No current bond refunding for 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2017-18 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2017-2018 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	11,408.57	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	36.88	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		10,896.78
3325	Interest on Undistributed CO&DS		548.67
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	673.71	
3323	CO&DS Withheld for Administration		673.71
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	31,000.00	
9200/720	Interest	3,120.00	
9200/730	SBA Sinking Fund Administration Fees	24.05	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		33,343.51
3326	SBA Sinking Fund Earnings	-	199.83
11XX	Cash		600.71
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			1,574.34
Plus:			
CO&DS withheld			33,343.51
Bond interest (revenue on withheld MVLR)			199.83
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			31,000.00
Interest expenditure			3,120.00
Dues and fees (fees on bond interest above)			24.05
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>973.63</u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2017-2018**

Madison County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<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)		-
No current bond refunding for 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2017-18 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2017-2018 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	35,068.84	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	86.80	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		33,864.31
3325	Interest on Undistributed CO&DS		1,291.33
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,585.62	
3323	CO&DS Withheld for Administration		1,585.62
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	68,000.00	
9200/720	Interest	3,960.00	
9200/730	SBA Sinking Fund Administration Fees	50.68	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		70,258.07
3326	SBA Sinking Fund Earnings	-	421.05
11XX	Cash		1,331.56
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			2,009.01
Plus:			
CO&DS withheld			70,258.07
Bond interest (revenue on withheld MVLR)			421.05
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			68,000.00
Interest expenditure			3,960.00
Dues and fees (fees on bond interest above)			50.68
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>677.45</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2017-2018**

Manatee County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<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)		-
No current bond refunding for 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2017-18 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2017-2018 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	435,347.47	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	1,557.11	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		413,738.88
3325	Interest on Undistributed CO&DS		23,165.70
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	28,444.98	
3323	CO&DS Withheld for Administration		28,444.98
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	1,256,000.00	
9200/720	Interest	216,007.31	
9200/730	SBA Sinking Fund Administration Fees	1,048.93	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	14,283.71	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		1,454,148.14
3326	SBA Sinking Fund Earnings	-	8,714.69
11XX	Cash		24,477.12
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			101,700.86
Plus:			
CO&DS withheld			1,454,148.14
Bond interest (revenue on withheld MVLR)			8,714.69
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			1,256,000.00
Interest expenditure			216,007.31
Dues and fees (fees on bond interest above)			1,048.93
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>91,507.45</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2017-2018
Marion County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<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)		-
No current bond refunding for 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2017-18 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2017-2018 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,158,635.86	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	1,315.92	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		1,140,374.28
3325	Interest on Undistributed CO&DS		19,577.50
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	24,039.06	
3323	CO&DS Withheld for Administration		24,039.06
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	365,000.00	
9200/720	Interest	82,330.00	
9200/730	SBA Sinking Fund Administration Fees	316.08	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		438,190.66
3326	SBA Sinking Fund Earnings	-	2,626.07
11XX	Cash		6,829.35
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			41,348.22
Plus:			
CO&DS withheld			438,190.66
Bond interest (revenue on withheld MVLR)			2,626.07
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			365,000.00
Interest expenditure			82,330.00
Dues and fees (fees on bond interest above)			316.08
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>34,518.87</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2017-2018
Martin County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2017-2018 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<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)		-
No current bond refunding for 2017-2018 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2017-18 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2017-2018 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	325,961.18	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	1,337.30	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		307,402.92
3325	Interest on Undistributed CO&DS		19,895.56
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	24,429.60	
3323	CO&DS Withheld for Administration		24,429.60
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	1,032,000.00	
9200/720	Interest	254,131.29	
9200/730	SBA Sinking Fund Administration Fees	935.44	
9200/761	Payments to Refunding Bond Escrow	706,973.81	
2210	Accrued Interest Payable	39,953.97	
1114	Cash with Fiscal/Service Agents		706,973.81
3322	CO&DS Withheld for SBE/COBI Bonds		1,296,807.48
3326	SBA Sinking Fund Earnings	-	7,771.75
11XX	Cash		22,441.47
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			816,107.42
Plus:			
CO&DS withheld			1,296,807.48
Bond interest (revenue on withheld MVLR)			7,771.75
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			1,032,000.00
Interest expenditure			254,131.29
Dues and fees (fees on bond interest above)			935.44
Payments to refunded bonds escrow agent			706,973.81
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>126,646.11</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2017-2018
Monroe County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2017-2018 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<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)		-
No current bond refunding for 2017-2018 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2017-18 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2017-2018 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	257,590.01	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	212.28	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		254,644.17
3325	Interest on Undistributed CO&DS		3,158.12
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	3,877.83	
3323	CO&DS Withheld for Administration		3,877.83
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2017-2018
Nassau County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<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)		-
No current bond refunding for 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2017-18 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2017-2018 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	144,607.70	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	342.16	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		139,859.48
3325	Interest on Undistributed CO&DS		5,090.38
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	6,250.44	
3323	CO&DS Withheld for Administration		6,250.44
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	261,000.00	
9200/720	Interest	16,120.00	
9200/730	SBA Sinking Fund Administration Fees	195.18	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		270,586.08
3326	SBA Sinking Fund Earnings	-	1,621.62
11XX	Cash		5,107.48
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			8,173.21
Plus:			
CO&DS withheld			270,586.08
Bond interest (revenue on withheld MVLR)			1,621.62
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments		261,000.00	
Interest expenditure		16,120.00	
Dues and fees (fees on bond interest above)		195.18	
Payments to refunded bonds escrow agent		-	
Dues and fees on refunded bonds (admin and underwriter fees)		-	
Discount on refunded bonds		-	
Ending fund balance			<u><u>3,065.73</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2017-2018**

Okaloosa County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<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)		-
No current bond refunding for 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2017-18 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2017-2018 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	907,321.47	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	892.13	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		894,941.03
3325	Interest on Undistributed CO&DS		13,272.57
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	16,297.29	
3323	CO&DS Withheld for Administration		16,297.29
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	138,000.00	
9200/720	Interest	32,475.74	
9200/730	SBA Sinking Fund Administration Fees	126.41	
9200/761	Payments to Refunding Bond Escrow	661,659.22	
2210	Accrued Interest Payable	10,089.18	
1114	Cash with Fiscal/Service Agents		661,659.22
3322	CO&DS Withheld for SBE/COBI Bonds		175,247.68
3326	SBA Sinking Fund Earnings	-	1,050.26
11XX	Cash		4,393.39
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			674,009.82
Plus:			
CO&DS withheld			175,247.68
Bond interest (revenue on withheld MVLR)			1,050.26
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments		138,000.00	
Interest expenditure		32,475.74	
Dues and fees (fees on bond interest above)		126.41	
Payments to refunded bonds escrow agent		661,659.22	
Dues and fees on refunded bonds (admin and underwriter fees)		-	
Discount on refunded bonds		-	
Ending fund balance			<u><u>18,046.39</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2017-2018**

Okeechobee County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<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)		-
No current bond refunding for 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2017-18 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2017-2018 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	75,118.95	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	211.51	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		72,183.77
3325	Interest on Undistributed CO&DS		3,146.69
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	3,863.79	
3323	CO&DS Withheld for Administration		3,863.79
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	175,000.00	
9200/720	Interest	10,920.00	
9200/730	SBA Sinking Fund Administration Fees	130.95	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		181,538.44
3326	SBA Sinking Fund Earnings	-	1,087.96
11XX	Cash		3,424.55
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			5,536.52
Plus:			
CO&DS withheld			181,538.44
Bond interest (revenue on withheld MVLR)			1,087.96
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			175,000.00
Interest expenditure			10,920.00
Dues and fees (fees on bond interest above)			130.95
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>2,111.97</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2017-2018
Orange County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<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)		-
No current bond refunding for 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2017-18 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2017-2018 fiscal year			

Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	4,932,586.13	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	6,472.20	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		4,842,768.91
3325	Interest on Undistributed CO&DS		96,289.42
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	118,233.03	
3323	CO&DS Withheld for Administration		118,233.03
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	2,762,000.00	
9200/720	Interest	228,510.00	
9200/730	SBA Sinking Fund Administration Fees	2,107.18	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		2,921,200.06
3326	SBA Sinking Fund Earnings	-	17,506.70
11XX	Cash		53,910.42
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			

<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			115,640.78
Plus:			
CO&DS withheld		2,921,200.06	
Bond interest (revenue on withheld MVLR)		17,506.70	
Refunded bond proceeds		-	
Premium on refunded bonds		-	
Less:			
Principal payments		2,762,000.00	
Interest expenditure		228,510.00	
Dues and fees (fees on bond interest above)		2,107.18	
Payments to refunded bonds escrow agent		-	
Dues and fees on refunded bonds (admin and underwriter fees)		-	
Discount on refunded bonds		-	
Ending fund balance			<u>61,730.36</u>

School District Annual Financial Report CO&DS Entries
For Fiscal Year 2017-2018

Osceola County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2017-2018 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<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)		-
No current bond refunding for 2017-2018 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2017-18 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2017-2018 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,678,749.87	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	2,155.82	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		1,648,832.73
3325	Interest on Undistributed CO&DS		32,072.96
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	39,382.14	
3323	CO&DS Withheld for Administration		39,382.14
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	752,000.00	
9200/720	Interest	188,065.54	
9200/730	SBA Sinking Fund Administration Fees	676.08	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	16,992.11	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		937,261.13
3326	SBA Sinking Fund Earnings	-	5,616.99
11XX	Cash		14,855.61
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			86,340.63
Plus:			
CO&DS withheld			937,261.13
Bond interest (revenue on withheld MVLR)			5,616.99
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			752,000.00
Interest expenditure			188,065.54
Dues and fees (fees on bond interest above)			676.08
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>88,477.13</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2017-2018**

Palm Beach County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<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)		-
No current bond refunding for 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2017-18 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2017-2018 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	5,645,537.38	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	6,299.00	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		5,558,123.66
3325	Interest on Undistributed CO&DS		93,712.72
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	115,069.11	
3323	CO&DS Withheld for Administration		115,069.11
To record amounts withheld from MVLr for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	1,543,000.00	
9200/720	Interest	494,065.00	
9200/730	SBA Sinking Fund Administration Fees	1,441.29	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		1,998,081.23
3326	SBA Sinking Fund Earnings	-	11,974.47
11XX	Cash		28,450.59
To record debt service payments, MVLr withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			248,211.34
Plus:			
CO&DS withheld			1,998,081.23
Bond interest (revenue on withheld MVLr)			11,974.47
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			1,543,000.00
Interest expenditure			494,065.00
Dues and fees (fees on bond interest above)			1,441.29
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>219,760.75</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2017-2018
Pasco County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2017-2018 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<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)		-
No current bond refunding for 2017-2018 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2017-18 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2017-2018 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,694,677.16	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	2,423.77	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		1,661,041.62
3325	Interest on Undistributed CO&DS		36,059.31
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	44,276.94	
3323	CO&DS Withheld for Administration		44,276.94
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	922,000.00	
9200/720	Interest	299,475.30	
9200/730	SBA Sinking Fund Administration Fees	899.13	
9200/761	Payments to Refunding Bond Escrow	3,830,656.39	
2210	Accrued Interest Payable	58,862.70	
1114	Cash with Fiscal/Service Agents		3,830,656.39
3322	CO&DS Withheld for SBE/COBI Bonds		1,246,477.44
3326	SBA Sinking Fund Earnings	-	7,470.12
11XX	Cash		27,289.57
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			3,957,917.15
Plus:			
CO&DS withheld			1,246,477.44
Bond interest (revenue on withheld MVLR)			7,470.12
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			922,000.00
Interest expenditure			299,475.30
Dues and fees (fees on bond interest above)			899.13
Payments to refunded bonds escrow agent			3,830,656.39
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>158,833.89</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2017-2018**

Pinellas County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<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)		-
No current bond refunding for 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2017-18 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2017-2018 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	581,235.96	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	4,608.60	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		517,280.59
3325	Interest on Undistributed CO&DS		68,563.97
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	84,189.17	
3323	CO&DS Withheld for Administration		84,189.17
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	4,848,000.00	
9200/720	Interest	284,460.00	
9200/730	SBA Sinking Fund Administration Fees	3,614.73	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		5,011,141.24
3326	SBA Sinking Fund Earnings	-	30,031.69
11XX	Cash		94,901.80
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			144,280.08
Plus:			
CO&DS withheld			5,011,141.24
Bond interest (revenue on withheld MVLR)			30,031.69
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			4,848,000.00
Interest expenditure			284,460.00
Dues and fees (fees on bond interest above)			3,614.73
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>49,378.28</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2017-2018
Polk County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2017-2018 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<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)		-
No current bond refunding for 2017-2018 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2017-18 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2017-2018 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	2,759,758.39	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	3,062.43	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		2,717,259.84
3325	Interest on Undistributed CO&DS		45,560.98
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	55,943.97	
3323	CO&DS Withheld for Administration		55,943.97
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	726,000.00	
9200/720	Interest	239,558.40	
9200/730	SBA Sinking Fund Administration Fees	689.88	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	9,621.09	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		956,394.19
3326	SBA Sinking Fund Earnings	-	5,731.66
11XX	Cash		13,743.52
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			115,672.81
Plus:			
CO&DS withheld			956,394.19
Bond interest (revenue on withheld MVLR)			5,731.66
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			726,000.00
Interest expenditure			239,558.40
Dues and fees (fees on bond interest above)			689.88
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>111,550.38</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2017-2018**

Putnam County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<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)		-
No current bond refunding for 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2017-18 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2017-2018 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	356,852.38	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	411.34	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		351,144.01
3325	Interest on Undistributed CO&DS		6,119.71
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	7,514.34	
3323	CO&DS Withheld for Administration		7,514.34
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	108,000.00	
9200/720	Interest	30,817.82	
9200/730	SBA Sinking Fund Administration Fees	102.64	
9200/761	Payments to Refunding Bond Escrow	487,009.08	
2210	Accrued Interest Payable	7,486.41	
1114	Cash with Fiscal/Service Agents		487,009.08
3322	CO&DS Withheld for SBE/COBI Bonds		142,297.65
3326	SBA Sinking Fund Earnings	-	852.79
11XX	Cash		3,256.43
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			499,534.10
Plus:			
CO&DS withheld		142,297.65	
Bond interest (revenue on withheld MVLR)		852.79	
Refunded bond proceeds		-	
Premium on refunded bonds		-	
Less:			
Principal payments		108,000.00	
Interest expenditure		30,817.82	
Dues and fees (fees on bond interest above)		102.64	
Payments to refunded bonds escrow agent		487,009.08	
Dues and fees on refunded bonds (admin and underwriter fees)		-	
Discount on refunded bonds		-	
Ending fund balance			<u><u>16,755.00</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2017-2018**

St. Johns County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<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)		-
No current bond refunding for 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2017-18 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2017-2018 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	578,287.99	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	1,270.79	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		560,652.70
3325	Interest on Undistributed CO&DS		18,906.08
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	23,214.63	
3323	CO&DS Withheld for Administration		23,214.63
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	806,000.00	
9200/720	Interest	160,267.19	
9200/730	SBA Sinking Fund Administration Fees	695.21	
9200/761	Payments to Refunding Bond Escrow	1,055,442.78	
2210	Accrued Interest Payable	20,785.02	
1114	Cash with Fiscal/Service Agents		1,055,442.78
3322	CO&DS Withheld for SBE/COBI Bonds		963,774.67
3326	SBA Sinking Fund Earnings	-	5,775.89
11XX	Cash		18,196.86
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			1,127,341.74
Plus:			
CO&DS withheld			963,774.67
Bond interest (revenue on withheld MVLR)			5,775.89
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			806,000.00
Interest expenditure			160,267.19
Dues and fees (fees on bond interest above)			695.21
Payments to refunded bonds escrow agent			1,055,442.78
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>74,487.12</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2017-2018
St. Lucie County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2017-2018 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<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)		-
No current bond refunding for 2017-2018 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2017-18 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2017-2018 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,299,457.52	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	1,215.38	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		1,282,591.23
3325	Interest on Undistributed CO&DS		18,081.67
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	22,202.34	
3323	CO&DS Withheld for Administration		22,202.34
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	157,000.00	
9200/720	Interest	22,360.00	
9200/730	SBA Sinking Fund Administration Fees	126.50	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		175,362.43
3326	SBA Sinking Fund Earnings	-	1,050.95
11XX	Cash		3,073.12
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			11,320.15
Plus:			
CO&DS withheld			175,362.43
Bond interest (revenue on withheld MVLR)			1,050.95
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			157,000.00
Interest expenditure			22,360.00
Dues and fees (fees on bond interest above)			126.50
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>8,247.03</u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2017-2018**

Santa Rosa County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<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)		-
No current bond refunding for 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2017-18 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2017-2018 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	685,863.83	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	848.37	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		674,090.62
3325	Interest on Undistributed CO&DS		12,621.58
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	15,497.94	
3323	CO&DS Withheld for Administration		15,497.94
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	270,000.00	
9200/720	Interest	77,795.18	
9200/730	SBA Sinking Fund Administration Fees	247.86	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	2,783.41	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		343,607.44
3326	SBA Sinking Fund Earnings	-	2,059.23
11XX	Cash		5,159.78
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			37,772.67
Plus:			
CO&DS withheld			343,607.44
Bond interest (revenue on withheld MVLR)			2,059.23
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments		270,000.00	
Interest expenditure		77,795.18	
Dues and fees (fees on bond interest above)		247.86	
Payments to refunded bonds escrow agent		-	
Dues and fees on refunded bonds (admin and underwriter fees)		-	
Discount on refunded bonds		-	
Ending fund balance			<u><u>35,396.30</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2017-2018
Sarasota County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<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)		-
No current bond refunding for 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2017-18 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2017-2018 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	188,290.18	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	1,491.53	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		167,591.62
3325	Interest on Undistributed CO&DS		22,190.09
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	27,247.04	
3323	CO&DS Withheld for Administration		27,247.04
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	1,407,000.00	
9200/720	Interest	226,307.17	
9200/730	SBA Sinking Fund Administration Fees	1,169.75	
9200/761	Payments to Refunding Bond Escrow	866,735.73	
2210	Accrued Interest Payable	26,609.54	
1114	Cash with Fiscal/Service Agents		866,735.73
3322	CO&DS Withheld for SBE/COBI Bonds		1,621,630.34
3326	SBA Sinking Fund Earnings	-	9,718.41
11XX	Cash		29,737.71
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			968,827.54
Plus:			
CO&DS withheld			1,621,630.34
Bond interest (revenue on withheld MVLR)			9,718.41
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			1,407,000.00
Interest expenditure			226,307.17
Dues and fees (fees on bond interest above)			1,169.75
Payments to refunded bonds escrow agent			866,735.73
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>98,963.64</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2017-2018**

Seminole County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<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)		-
No current bond refunding for 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2017-18 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2017-2018 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,052,336.59	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	2,083.00	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		1,023,429.97
3325	Interest on Undistributed CO&DS		30,989.62
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	38,051.91	
3323	CO&DS Withheld for Administration		38,051.91
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	1,158,000.00	
9200/720	Interest	282,047.96	
9200/730	SBA Sinking Fund Administration Fees	1,064.20	
9200/761	Payments to Refunding Bond Escrow	5,098,351.58	
2210	Accrued Interest Payable	78,432.57	
1114	Cash with Fiscal/Service Agents		5,098,351.58
3322	CO&DS Withheld for SBE/COBI Bonds		1,475,312.12
3326	SBA Sinking Fund Earnings	-	8,841.52
11XX	Cash		35,391.09
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			5,209,176.01
Plus:			
CO&DS withheld			1,475,312.12
Bond interest (revenue on withheld MVLR)			8,841.52
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			1,158,000.00
Interest expenditure			282,047.96
Dues and fees (fees on bond interest above)			1,064.20
Payments to refunded bonds escrow agent			5,098,351.58
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>153,865.91</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2017-2018
Sumter County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<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)		-
No current bond refunding for 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2017-18 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2017-2018 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	277,498.27	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	249.11	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		274,041.22
3325	Interest on Undistributed CO&DS		3,706.16
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	4,550.76	
3323	CO&DS Withheld for Administration		4,550.76
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	24,000.00	
9200/720	Interest	1,410.00	
9200/730	SBA Sinking Fund Administration Fees	17.88	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		24,792.02
3326	SBA Sinking Fund Earnings	-	148.58
11XX	Cash		487.28
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			732.53
Plus:			
CO&DS withheld			24,792.02
Bond interest (revenue on withheld MVLR)			148.58
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			24,000.00
Interest expenditure			1,410.00
Dues and fees (fees on bond interest above)			17.88
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>245.25</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2017-2018**

Suwannee County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<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)		-
No current bond refunding for 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2017-18 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2017-2018 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	64,901.15	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	173.93	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		62,487.43
3325	Interest on Undistributed CO&DS		2,587.65
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	3,177.36	
3323	CO&DS Withheld for Administration		3,177.36
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	141,000.00	
9200/720	Interest	8,690.00	
9200/730	SBA Sinking Fund Administration Fees	105.43	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		146,159.21
3326	SBA Sinking Fund Earnings	-	875.93
11XX	Cash		2,760.29
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			4,407.12
Plus:			
CO&DS withheld			146,159.21
Bond interest (revenue on withheld MVLR)			875.93
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			141,000.00
Interest expenditure			8,690.00
Dues and fees (fees on bond interest above)			105.43
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>1,646.83</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2017-2018
Taylor County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<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)		-
No current bond refunding for 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2017-18 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2017-2018 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	103,987.77	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	85.69	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		102,798.54
3325	Interest on Undistributed CO&DS		1,274.92
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,565.46	
3323	CO&DS Withheld for Administration		1,565.46
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2017-2018
Union County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<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)		-
No current bond refunding for 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2017-18 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2017-2018 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	29,236.37	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	66.67	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		28,311.12
3325	Interest on Undistributed CO&DS		991.92
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,217.97	
3323	CO&DS Withheld for Administration		1,217.97
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	50,000.00	
9200/720	Interest	2,920.00	
9200/730	SBA Sinking Fund Administration Fees	37.27	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		51,668.91
3326	SBA Sinking Fund Earnings	-	309.65
11XX	Cash		978.71
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			1,481.00
Plus:			
CO&DS withheld			51,668.91
Bond interest (revenue on withheld MVLR)			309.65
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			50,000.00
Interest expenditure			2,920.00
Dues and fees (fees on bond interest above)			37.27
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>502.29</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2017-2018
Volusia County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2017-2018 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<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)		-
No current bond refunding for 2017-2018 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2017-18 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2017-2018 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	612,539.59	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	1,908.19	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		586,058.94
3325	Interest on Undistributed CO&DS		28,388.84
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	34,858.44	
3323	CO&DS Withheld for Administration		34,858.44
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	1,636,000.00	
9200/720	Interest	107,920.00	
9200/730	SBA Sinking Fund Administration Fees	1,228.43	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		1,702,978.62
3326	SBA Sinking Fund Earnings	-	10,205.92
11XX	Cash		31,963.89
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			54,657.72
Plus:			
CO&DS withheld			1,702,978.62
Bond interest (revenue on withheld MVLR)			10,205.92
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			1,636,000.00
Interest expenditure			107,920.00
Dues and fees (fees on bond interest above)			1,228.43
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>22,693.83</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2017-2018**

Wakulla County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<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)		-
No current bond refunding for 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2017-18 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2017-2018 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	82,213.81	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	166.36	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		79,905.10
3325	Interest on Undistributed CO&DS		2,475.07
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	3,039.12	
3323	CO&DS Withheld for Administration		3,039.12
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	115,000.00	
9200/720	Interest	7,540.00	
9200/730	SBA Sinking Fund Administration Fees	86.32	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		119,663.78
3326	SBA Sinking Fund Earnings	-	717.14
11XX	Cash		2,245.40
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			3,817.34
Plus:			
CO&DS withheld			119,663.78
Bond interest (revenue on withheld MVLR)			717.14
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			115,000.00
Interest expenditure			7,540.00
Dues and fees (fees on bond interest above)			86.32
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>1,571.94</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2017-2018
Walton County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<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)		-
No current bond refunding for 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2017-18 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2017-2018 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	291,842.16	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	254.97	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		288,303.87
3325	Interest on Undistributed CO&DS		3,793.26
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	4,657.71	
3323	CO&DS Withheld for Administration		4,657.71
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	17,000.00	
9200/720	Interest	990.00	
9200/730	SBA Sinking Fund Administration Fees	12.66	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		17,552.42
3326	SBA Sinking Fund Earnings	-	105.19
11XX	Cash		345.05
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			514.35
Plus:			
CO&DS withheld			17,552.42
Bond interest (revenue on withheld MVLR)			105.19
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			17,000.00
Interest expenditure			990.00
Dues and fees (fees on bond interest above)			12.66
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>169.30</u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2017-2018**

Washington County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<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)		-
No current bond refunding for 2017-2018 fiscal year.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2017-18 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2017-2018 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	100,425.37	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	108.33	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		98,922.04
3325	Interest on Undistributed CO&DS		1,611.66
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,978.95	
3323	CO&DS Withheld for Administration		1,978.95
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	30,000.00	
9200/720	Interest	1,780.00	
9200/730	SBA Sinking Fund Administration Fees	22.38	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		31,029.01
3326	SBA Sinking Fund Earnings	-	185.96
11XX	Cash		587.41
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			902.95
Plus:			
CO&DS withheld			31,029.01
Bond interest (revenue on withheld MVLR)			185.96
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			30,000.00
Interest expenditure			1,780.00
Dues and fees (fees on bond interest above)			22.38
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>315.54</u></u>